SOME ECONOMIC ASPECTS OF COUNTY CONSOLIDATION

IN ARIZONA WITH PARTICULAR REFERENCE TO

PIMA AND SANTA CRUZ COUNTIES

by

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FOREWORD

The increase in the tax burden during the depression
years of 1929-1933 has evoked strong demands for governmental
economy and the importance of the county as a tax-spending
unit has invited a study of the possibility of saving through
county consolidation. This study is made in an attempt to
determine the economies that might be gained by consolida-
tion of two Arizona counties.

The term "county consolidation" is used to designate
the union of two or more counties to carry on various county
functions as a unit. It is the formation of what might be
called greater counties from the now existing group of coun-
ties in Arizona.

There seems to be general agreement among students that
there are more units of local government today than are
needed, with modern methods of transportation and communica-
tion, and we hope by this thesis to produce some approxima-
tion of the exact extent of such anticipated economies as
may be effected by the suggested consolidation of Pima and
Santa Cruz Counties.

By so limiting the field and studying the subject
only from economic aspects, it becomes possible to arrive

at some definite conclusions of an impartial, and non-partisan nature. No effort has been made to establish or to offer propaganda. Our purpose is to discover the true financial situation existing in the two counties as separate units, and to project into a joint or combined unit these costs after eliminating duplication.

The author believes it possible that the people of the counties discussed and of other Arizona counties may find in this study the basis for further investigation and improvement of their county governmental units by consolidations, and so, effect economies in their local government, thereby lightening their tax burden.

The author wishes to make grateful acknowledgment for the invaluable assistance which he derived from the suggestions and guidance of Professor E. J. Brown, Head of the Department of Economics and Director of the School of Business and Public Administration; likewise to Professor Warren A. Roberts, under whose direction this study was made, for his extremely helpful criticisms and for his valuable assistance in the field of Public Finance; and to the other members of the Economics, Political Science and Agricultural Economics Departments of the University of Arizona for their suggestions and comments, especially Professors R. A. Harvill and A. B. Schmidt.

In concluding this foreword, it is the desire of the author to thank the Pima and Santa Cruz county officials and the many people throughout the State of Arizona who have so kindly helped him to secure information. In particular, thanks are due to Mr. Gladstone Mackenzie, Clerk of the Pima County Board of Supervisors, for his generous counsel, advice and his direction in the use of the public files, and for his suggestions in regard to the estimates used in the thesis. And, finally, general acknowledgment is due the authors of many subjects embraced within the broad field of county government, upon whose writings the author has leaned heavily and far beyond the possibility of specific acknowledgment other than given in footnotes and the bibliography.

Walter D. Adams

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CHAPTER I

DETERMINING OPTIMUM OR MINIMUM ECONOMIC SIZE OF A COUNTY UNIT

Before making any analysis of the advantages or dis-advantages of consolidation, it is convenient to establish the standards by which to judge the efficiency of a county organization.

The problem at hand will be considered from the stand-point of each of these criteria:

1. Assessed valuation.

2. Per capita wealth.

3. Ratio of taxes for county purposes to gross income of population.

4. Per capita county expenditures.

5. Area.

6. Population.

7. Relation of county boundary lines to mountain ranges.

8. Distance limit to county seat.

9. Accessibility to all parts of county.

10. Ratio of National Parks, Forests, Reservations and other non-assessable land.

11. Characteristics of land.

12. Boundary relation to economic, trade and natural social area.

13. Location of county seat.

14. Natural flow of traffic.

15. Diversification of economic activity.

A Colorado study[1] suggests the basic objectives in
county consolidation in a similar manner, while it is inter-
esting to note that Professor Paul W. Wager considers the
average North Carolina county "about right in size, popu-
lation and wealth to maintain the necessary services with a
reasonable tax rate."[2]

We shall proceed to discuss each factor and compare the
Arizona status with these criteria. There is a general
paucity of definite material and these conclusions are the
author's opinion of the best he found available and are
based on extensive research and observation. In no case
are these criteria to be considered as final or not subject
to change. This thesis is done in recognition of the studies

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1. Heckart and Klemmedson, County Consolidation in Colo-
   rado, Colorado Agricultural College, Bulletin #406,
   December, 1933, pp. 18, 31-32. This study suggests
   that the basic objectives in county consolidation are:
   A. At least $20,000,000 in assessed valuation under
      present conditions and price levels.
   B. Population of at least 20,000 people.
   C. Taxes for county purposes should not exceed 1.5%
      of the gross income of the population.
   D. Distances to county seat should not be over sixty
      miles for the greater percentage of the population.
   E. County lines should not cross mountain ranges.
   F. The inhabitants should have easy accessibility to
      all parts of the county.
   G. The natural flow of traffic should be toward larger
      cities and towns.
2. Paul W. Wager, County Government and Administration in
   North Carolina, p. 421.

that have gone before and recognizes the fact that some of
the standards were decided in other states and were not
necessarily final in those states nor immediately applicable
to this thesis. Their findings furnish something of a guide
for the standards of measurement of counties in Arizona.
Along with these standards, this study makes an effort to
observe and analyze conditions as they are in Arizona and
to create new standards by such observation; while it must
be recognized that none of these are final or definite, their
inadequacy is answered in part by the present demand for
further county division, to make as careful and logical
study of optimum desirable county size as can be made. We
shall state in each case the standard that appears to be ac-
cepted by authorities in the field and shall then indicate
the sources from which these conclusions were drawn.

Wealth Factor

Since these wealth criteria are somewhat interrelated
we shall consider them as a group.

1. AN ASSESSED VALUATION OF AT LEAST $20,000,000 UNDER
   PRESENT CONDITIONS AND PRICE LEVELS. (Approximate 1932-
   34 average or relative level.)

This seems to be the necessary minimum. The Colorado
study of county consolidation for that state found that the
wealth of the sixty-two Colorado counties, excluding Den-
ver, ranges from $900,000 to $900,000,000. The average

wealth of all counties including Denver is $16,181,627, or
an assessed value of $1341 per capita. The study determined
that in county government $20,000,000 is the point below
which increasing cost begins.

Increasing per capita cost begins at this point due to
the inability of a fair tax rate on a smaller amount to pro-
vide sufficient funds to employ a complete county organi-
zation such as is needed to provide reasonable governmental
services.

The tax delinquency in Colorado, of the small counties
on taxes levied in 1931 and collected in 1932, was 37%,
while the wealthier counties showed a delinquency of 14%;
the average being 21%. Delinquent taxes indicate that
people have approximately reached the limit of their ability
to pay taxes.

The tax rates for general county purposes, exclusive of
general and special school levies, vary from two mills to
twenty mills. Ordinarily, high tax rates indicate lack
of sufficient wealth to support the county government with-
out adding a burdensome mill levy. Poor counties had a tax
rate of 12.36 mills per $100 assessed valuation while coun-
ties with $20,000,000 assessed valuation had a tax rate of
but 4.60 mills.

The drain of county expenditures on income is 3.3% of
the gross income of the locality, in small Colorado counties
as compared with 1.1% in the wealthier counties, i.e. those

over $20,000,000 assessed valuation; the average drain being
1.8%.

The average North Carolina county which is considered
by Professor Wager to be about satisfactory in wealth has
an average assessed valuation of $28,307,581.74. There are
one hundred counties in North Carolina with an aggregate
assessment of $2,830,758,174. We find the statistical median
county assessed valuation (which indicates the wealth) to
be $17,407,407.[1] This is an indication that a county should
have a $20,000,000 assessed valuation. $28,000,000 appears
high but when we consider that an unusually large county
will weight the figure and compare it with the median of a
little better than $17,000,000, it seems that he would sub-
stantiate the statement that this criterion is approximately
correct at $20,000,000.

The 1932 report on county government in Mississippi
similarly substantiates my belief in indicating "that merging
of counties in Mississippi might contribute in substantial
measure to improvement in the efficiency and economy of local
administration". For example, the report proved that a
combination of Sharkey and Issaquena Counties would create
a consolidated unit of 828 square miles in area with an
estimated true valuation for 1929 of $20,441,825. It was

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1. Report of the Tax Commission of North Carolina, 1932,
   pp. 74-77, Raleigh, 1932.

predicted that consolidation would permit Sharkey and
Issaquena to reduce their combined administrative costs by
one-fourth or one-third, and yet obtain a better public
service.[1]

On the basis of average valuation we find that Arizona
compares most favorably with the above statements, but when
we examine the median which we find to be approximately
$15,600,000 in 1934, and which is considerably below the de-
sired amount, we conclude that there must be a number of
Arizona counties far below this criterion or standard.

2. A PER CAPITA WEALTH OF $1,200 TO $1,300 IS DESIRABLE AND
   THE BASE MINIMUM SHOULD BE $1,000.

The per capita wealth of the State of North Carolina
is $892, while the per capita wealth of the median county
is $707.[2] Though Professor Wager considers North Carolina
about satisfactory in wealth, it seems to the writer that
this state is a little on the lean side, due to the large
poor population which is found in most Southern States.

In Ohio we find that in 1931 the median per capita

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1. Institute for Government Research of the Brookings
      Institution, "Report on a Survey of the Organization
      and Administration of State and County Government in
      Mississippi," 1932, p. 684.
2. Based on Report of the Tax Commission of North Carolina,
      1932, pp. 74-77, and 15th Census of the United States,
      "Population," Vol. III, Part 2, Department of Com-
      merce, Bureau of the Census, Washington, D. C., pp. 333,
      342-350.

assessed valuation was $1,385, which is approximately double the wealth which Professor Wager considers satisfactory, and yet Ohio publishes these figures as an indication of the need for consolidation.[1] While the quality of governmental service would indicate which extreme is correct, it seems that a figure nearer to the upper one rather than the compromise figure would be correct. Arizona, with a per capita wealth of $819.13, is, therefore, but little better than North Carolina and should be considered weak from the standpoint of this criterion.

3. TAXES FOR COUNTY PURPOSES SHOULD NOT EXCEED 1.5% OF THE GROSS INCOME OF THE POPULATION.

This is a criterion accepted from the Colorado study without any effort to verify the quantity. Just what the percentage should be is undetermined by this thesis, but it is obvious to the author that the tax burden should represent but a small per cent of the gross income. From the economic standpoint, it is apparent that those people with high economic production costs tend to become the submarginal producers and must eventually lose in competition with residents (producers) of other counties where the costs are low (other things being equal); and taxes are costs. They

1. Report of the Governor's Commission on County Government, "The Reorganization of County Government in Ohio," p. 23.

would also lose, it must be remembered, if government ex-
penditure is inadequate to provide necessary services.

4. THE PER CAPITA COUNTY EXPENDITURES SHOULD NOT EXCEED
   $9.00 OR $10.00.

The per capita cost of government in 1931 of all Col-
orado counties except Denver ranged from $14.95 in the small
counties to $7.66 in the wealthier counties, the average
being $9.34.[1]

Bradshaw in his Missouri study[2] shows that in general
it may be said that the county tax levy varies inversely to
the per capita wealth. There are undoubtedly other factors
to consider but it is evident that those counties with a
low per capita wealth pay a high tax rate on that wealth,
while in the wealthier counties, the tax burden is rela-
tively less. This fact is clearly shown in the following
"Table Classifying the Rural Counties according to their

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1. Heckart and Klemmedson, "County Consolidation in Col-
     orado," Colorado Agricultural College, Bulletin #406,
     December 1933, pp. 11-31.
2. W. L. Bradshaw, "The Missouri County Court," University
     of Missouri Studies, Vol. VI, #2, April 1931, p.
     118. Footnote: Bradshaw observed that it appears to
     be true that poorer counties spend up to the legal
     limit. References: Bradshaw, op. cit., p. 16, quot-
     ing from Missouri Constitution, 1875, X, 11.
     Ibid., p. 104, quoting from Revised Statutes, Missouri,
     1919, Secs. 12, 762-12, 772.

per Capita Wealth, Location, and Total County Levy."[1]

Class of County:	Per Capita: Wealth	:Counties:	Counties Visited No.	:Average Levy
Poorest	:Under $345	1	1	$0.95
Very Poor	: $345- 485	3	0	
Poor	: 485- 680	22	3	.997
Below Average	: 680- 950	18	7	.766
Average	: 950-1330	23	10	.707
Above Average	: 1330-1860	33	10	.586
Well-to-do	: 1860-2600	10	2	.535
Wealthy	: 2600-3650	1	0	

Similarly the Ohio study[2] also indicates that the per capita county expenditures vary inversely to population in the counties:

Per Capita County Expenditures, for 1930 and 1931.

Population Group	Total Operation and Maintenance 1930	1931
Over 100,000	$ 7.59	$ 7.62
50,000-100,000	8.78	7.99
30,000- 50,000	10.46	9.34
20,000- 30,000	10.59	9.97
10,000- 20,000	14.05	13.10

And likewise the per capita cost for several Michigan

1. Bradshaw, op. cit., p. 118.   See also Table I, Appendix.
2. Report of the Governor's Commission on County Gov-
    ernment, "The Reorganization of County Government in
    Ohio," p. 35.

counties is given by Bromage to be: Casa, $9.44; Antrim, $21.89; Iron, $23.11; Luce, $29.40; and Roscommon, $37.20.[1] (These high cost counties have a low assessed valuation and sparse population.)

The per capita county tax burden for Arizona counties in the fiscal year 1934-35 was $18.16--a rate which indicates that Arizona counties are in need of fundamental financial adjustment which will bring about a lower per capita county expenditure. In this connection it has been observed by the author that poorer counties seem to have the most inefficient offices, the most lax financial practices, and highest overhead costs in relation to value of business transacted.

5. AREA SHOULD BE RELATIVELY LARGER THAN THAT FORMERLY CON-SIDERED SUFFICIENT OR MINIMUM AS IS THE SQUARE OF THE TRAVELLING SPEED OF MODERN TRANSPORTATION TO THE SQUARE OF THE TRAVELLING SPEED OF THE HORSE-AND-BUGGY ERA.

It is difficult to arrive at a dogmatic statement of this criterion since it is variable according to the other factors--relative wealth, scarcity of population, character of land and topography--which would definitely influence the limits which in the Southwest may be figured to be between 10,000 and 30,000 square miles. It may be said that a dense population would definitely limit the area limit, while a

1. A. W. Bromage, "American County Government," p. 212.

high wealth factor would lessen the need for a large county.
Topography is important only in its effect on the speed of
travel.

There are some 3071 counties in the United States and
they vary considerably in size.[1] The counties of the East
North Central States average 563 square miles; those of the
Middle Atlantic States average 667 square miles; those of
the South Atlantic States average 467 square miles; those of
the West North Central States average 825 square miles; those
of the Pacific States average 2,391 square miles; while those
of the Mountain States average 3,101 square miles.[2]

In North Carolina, a survey recommended that the area
of the counties be between 500 and 1,000 square miles.[3]

The Ohio survey considers their average area of 448
square miles to be too small.[4] The same report notes that
even in a heavily populated state like New York more than
one-third of the counties exceed 1,000 square miles.[5]

We have gained an idea of the actual area of the coun-
ties in the United States. We shall turn to a consideration
of the attempts to define the minimum desirable size and find

1. Note: A letter dated October 31, 1935, and received by
        the author from the Bureau of Agricultural Economics
        of the United States Department of Agriculture states
        that there are "3,071 counties in the country."
2. Bromage, op. cit., pp. 205-207.
3. Institute for Government Research of the Brookings Insti-
        tution, "County Government in North Carolina," p. 22.
4. Report of the Governor's Commission on County Government,
        "The Reorganization of County Government in Ohio," p.3.
5. Ibid., p. 16.

but two indications to guide us.

A minimum area is recognized in Texas:

The legislature has the power of creating coun-
ties under the following constitutional restric-
tions. In the territory not included in organized
counties no new counties may be created with an
area less than 900 square miles.[1]

Similarly, we note Bradshaw's comments:

All of Missouri's constitutions have placed limi-
tations on the legislature's power to establish
new counties. This has generally been done by
requiring a minimum area and population for each
county.

Present constitution, adopted in 1875,...
(minimum) area is reduced to 410 square miles.

In spite of...constitutional provisions, Mis-
souri has six counties with less than the present
minimum area of 410 square miles.....The average
county has approximately 600 square miles,...
there are nine counties with more than twice the
minimum constitutional area, Texas county being
the largest with 1,159 square miles.[2]

It was thus recognized as early as 1875 that it is

necessary to set a minimum area for the counties which

subdivide a state. This minimum of 410 square miles in area

was established in the "horse and buggy" era. Telephone

communication and motor transportation have so changed con-

ditions that an economic area should be enlarged in the same

ratio as the square of the increased speed of communication,

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1. H. G. James, "County Government in Texas," University
    of Texas Bulletin #1732, Municipal Research Series
    #15, June 5, 1917, Austin, Texas, p. 10.
2. Bradshaw, op. cit., p. 12.

since it is possible to travel several times as far with the
same cost of time and money and the coverable area therefore
is increased as the square of the distance travelled.

In this connection it is interesting to note a concrete
example of the high cost of small counties, given in the
case of a Kansas farmer and cited in Capper's Weekly:

> He owned land on the Colorado line, part of
> the land in Kansas and part of the land in Col-
> orado. The state line is an imaginary line. The
> land is of equal value on both sides of it. Last
> year this Kansas farmer paid four times as much
> taxes on the Kansas side of the line as he did on
> the Colorado side. The apparent reason was that
> the Kansas county, in which his farm was located,
> had less than one-fourth of the area and only one-
> sixth of the population of the Colorado county
> just across the line. In other words one court-
> house and one set of county officers on the Col-
> orado side are serving more than four times the
> area and six times the population served by a
> similar set on the other side of the line in
> Kansas. That is irrefutable testimony to the inef-
> ficiency of a too-small county area.[1]

Arizona counties average approximately 7,986 square
miles while the median county is approximately 8,500 square
miles. It is thus apparent that while the area of the coun-
ties compares favorably with other states on the basis of
present day size, there are a number of counties which fall
short of the desirable minimum on the basis of the original
intent of governmental officials of several generations ago

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1. Heckart and Klemmedson, "County Consolidation in Colo-
    rado," p. 29. (Quoting from Thomas H. Reed, "Redraw-
    ing the Boundaries of Local Government," Government
    Series Lecture No. 11, Univ. of Chicago Press, 1932.)

and the comparative change in the relative speed of travel.

Population Factor

6. THE POPULATION OF A COUNTY SHOULD EXCEED 20,000.

This criterion sets a minimum standard, however;
there are cases where even a 20,000 population can be con-
sidered insufficient, but it is usually a case of superflu-
ous county services or an insufficiency of assessed valua-
tion which complicates the situation.

The Colorado report states that "the population in the
consolidated counties should be preferably over 20,000."[1]

The 1932 report on county government in Mississippi
suggests the consolidation of Sharkey and Issaquena Counties
which would make a joint 1930 population of 19,611.[2]

The population of the median county in Ohio is 29,510.
The median population of New York counties, again excluding
the counties making up New York City, is 50,000, while in
Massachusetts, excluding the two island counties, the median
population is over 300,000. The median population density
is 68 per square mile for Ohio.[3]

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1. Heckart and Klemmedson, op. cit., p. 31.
2. Institute for Government Research of the Brookings
    Institution, "Report on a Survey of the Organization
    and Administration of State and County Government in
    Mississippi," 1932, p. 684.
3. Report of the Governor's Commission on County Government,
    "The Reorganization of County Government in Ohio,"
    pp. 16-17.

A quotation from the Ohio report is also interesting
in this connection:

> The evidence strongly indicates that relative to
> population the cost of maintaining county govern-
> ment rises as the population of the county falls,
> especially below a population of 50,000 and that
> it is highest in counties of less than 20,000,
> proper consideration being given in such comparisons
> to differences in the level of wealth.[1]

The North Carolina population, considered generally
satisfactory by Professor Wager, has been analysed. A
statistical study of the population of that state based on
the Fifteenth Census of the United States, shows that the
total population of the 100 counties in 1930 was 3,170,276,
which gives an average county population of 31,702, and a
median county population of 24,615.

Similarly we have analysed California and find the
median of California county population, using 1930 census
figures, to be 27,143. Fourteen of California's 58 counties
had a population under 10,000. The mean population of the
58 counties is 93,300; and excepting the four unusually large
counties (Alameda, San Francisco, San Diego and Los Angeles)
we find the statistical mean to be 40,400. The counties
vary from Alpine with a population of 241 to Los Angeles
with a population of 2,208,492.

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1. Report of the Governor's Commission on County Govern-
    ment, "The Reorganization of County Government in
    Ohio," p. 35.

Population density is a factor of importance. It is
apparent that sparsely settled sections should have counties
of larger area, since such sections are usually low in as-
sessed value per square mile. There are sections of great
population density, such as Pennsylvania with 512 people
per square mile or Massachusetts with 213 people per square
mile, while the Pacific States--Washington, Oregon and Cal-
ifornia, in 1930, had a population density of 25.8 persons
to the square mile. We note also that the West North Central
States--Minnesota, Iowa, Missouri, North and South Dakota,
Kansas, and Nebraska, has a population density of 26 persons
to the square mile.

Arizona with a population of 435,573, has a mean coun-
ty population of 31,112, which is misleading due to the
abnormally (relatively) large county of Maricopa, which has
more than one-third of the total Arizona population. The
median is approximately 19,000, which seemingly compares
favorably with above data. However, seven of the Arizona
counties are below the 20,000 population criterion; several
are considerably below this mark.

The Indian population of Arizona must be considered
and accorded special consideration due to the fact that they
represent wards of the federal government and are not, as a
group, as beneficial residents to the county from the eco-
nomic viewpoint as the ordinary populace. Allowing the

deduction from the population statistics of these people,
we find that nine of the fourteen Arizona counties fall
below the minimum set by this population criterion.

Geographical and Topographical Features as Factors

While there is a scarcity of material on this subject,
the following standards appear to be self-evident:

7. COUNTY BOUNDARY LINES SHOULD NOT CROSS HIGH IMPASSABLE
MOUNTAIN RANGES.

8. DISTANCE TO THE COUNTY SEAT SHOULD NOT EXCEED THAT WHICH
CAN BE COVERED IN APPROXIMATELY THREE HOURS WITH MODERN
VEHICULAR TRAVEL, BY THE GREATER PERCENTAGE OF THE POPU-
LATION.

9. THE INHABITANTS SHOULD HAVE EASY ACCESSIBILITY TO ALL
PARTS OF THE COUNTY, ESPECIALLY THE COUNTY SEAT.

These criteria are self-explanatory. Mountain ranges
and passes are physical features which must be considered
in certain parts of Arizona.

It is generally conceded that the county seat should
be the largest town and it should be situated near the cen-
ter of the county. Herman G. James states that "this county
seat must be located within five miles of the geographical
center of the county."[1]

The accessibility of the county seat by good roads at
all times of the year is necessary. Any county consolidation

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1. James, op. cit., p. 12.

plan must provide that the majority of the people of the
county will be within a few hours travelling distance to
the county seat, by the present improved methods of vehicular
travel. It must be remembered today that distance is rela-
tively eliminated by automobiles, good roads, telephones,
rural mail, daily press, and radio, so that the nearness
of the county buildings and county officials is far less im-
portant than formerly.

Arizona has a number of situations where, apparently,
consideration has not been given to these criteria and they
will be discussed in a later chapter. ·

Productivity and Character of the Land as Factors

10. ANY LARGE AREA OF PUBLIC OR OTHER NON-ASSESSABLE LAND
    MUST BE DISCOUNTED WHEN IT COMPRISES A CONSIDERABLE PART
    OF THE ECONOMIC COUNTY AREA.

11. CHARACTERISTICS OF ASSESSABLE LAND MUST BE CONSIDERED.

In this group of criteria we discuss conditions which
apply generally and conditions which are special to certain
sections of the country.

A large area of public or non-assessable lands will
greatly affect county finances since the county derives lit-
tle or no revenue from those lands under state or federal
control, and yet the presence of these lands within the
county boundary increases costs within that county by "iso-

lating" certain areas, necessitating greater travel on the
part of both county employees and citizens. National For-
ests, Indian Reservations, Military Posts, and Homestead
Lands are a great disadvantage when it comes to raising reve-
nue for county purposes, since they are tax-exempt, or nearly
so.

The State of Arizona has large areas which must be
considered under this factor. (See Table K.) The federal
revenue which these areas yield is given in Table L, and is
insignificant in comparison with their possible yield if
these lands were under private ownership.

It is also important to consider the character and
productivity of the land under private ownership. Grazing
land has a much lower assessed valuation than irrigated or
mineral land. Dry desert and mountain waste land is prac-
tically worthless and must be separated from good or fair
grazing land. The amount of urban and industrial land is
of importance to the assessor and taxgatherer. The relative
importance of the various types of land to the Arizona coun-
ties is shown in Table M.

Trade Area Factors

12. THE POLITICAL AREA OR BOUNDARY OF THE COUNTY SHOULD
    COINCIDE WITH THE ECONOMIC TRADE AND NATURAL SOCIAL AREA.

13. THE COUNTY SEAT SHOULD BE CENTRALLY LOCATED AND SHOULD
    BE AN IMPORTANT BANKING AND TRADING CENTER.

14. THE NATURAL FLOW OF TRAFFIC SHOULD BE TOWARD THE LARGER
CITIES AND TOWNS.

Again we have grouped several criteria in one group,
a group which does not necessarily promote economy in itself,
but the saving of taxpayer's money is not the only reason
for county consolidation. Existing counties are often arti-
ficial units, whose boundaries do not tend to conform with
natural trade areas. They often divide economic and socio-
logical regions into several artificial political areas.
In consolidating counties the political area should be
made to coincide closely with actual community economic and
sociologic areas. If people do their banking and trading in
a trading center located in an adjoining county, the accumu-
lating wealth goes to support a smaller area than that from
which it is derived. The strictly rural or the mining coun-
ties must thus suffer a high tax rate, or inferior govern-
mental service or both. So we see that as a matter of equity,
the county boundaries should be recast so as to conform with
the new and larger economic areas which modern transporta-
tion and economic conditions have brought about.[1]

To recast these boundaries involves a detailed study
of the geographical features, road facilities and the
natural trading areas. The recognition of these trading
areas is the natural basis for county consolidation. This

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1. Heckart and Klemmedson, op. cit., p. 5.

implies deliberate and comprehensive regrouping of rural
regions. In the cases of counties that actually have con-
solidated, the process has more often been one of expedi-
ency.

Professor George Wehrwein expresses a similar thought
in these words:

> These savings could better be realized, however,
> by county enlargement rather than by county con-
> solidation. The merging of these three counties
> with their existing boundaries would not be as
> desirable as would be the obliteration of present
> boundaries and the creation of a new county based
> upon the natural conditions. For a considerable
> number of residents of the three counties, con-
> solidation would increase the distance between them
> and their county seat; and it is quite possible
> that the additional transportation cost and incon-
> venience to such individuals would exceed any con-
> sequent tax reduction for them. Because of this
> fact, it would seem that the ideal way to enlarge
> counties is largely to ignore existing boundaries.
> Almost any consolidation of existing counties will
> aggravate some already absurd situations. Many
> present boundaries have little relation to trade
> areas.[1]

Arizona has a number of examples where the people of a
mining town or agricultural settlement cross county boundar-
ies to shop. While I do not consider this group as im-
portant as several of the foregoing criteria, such as wealth,
area and population, I believe that the trade and banking
area criterion is fundamental and should be considered

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1. G. S. Wehrwein, "Possible Farm Tax Reduction Through
   Changes in Local Government," Agricultural Experiment
   Station, University of Wisconsin, Madison, Wisconsin,
   March 1933, p. 13.

especially from the long term point of view.

Diversification Factor

15. THERE SHOULD BE A DIVERSIFICATION OF ECONOMIC ACTIVITY.

This criterion is suggested by the plight of the strictly mining counties during periods of depression or as a result of cessation of activities in the supporting mines.

There are sections of the country where counties could not change their plight but in Arizona it appears that all counties might be adjusted so as to be dependent on more than a single industry. It seems possible that mining counties could gain certain advantages from diversification. Thus they could consolidate with counties enjoying agricultural or tourist recreationist opulence for the sake of equalizing their burdens. Agriculture seems to pour forth a relatively continual wealth, while mining beneficence appears to be spasmodic. There is thus enough reason to believe that this is a substantial criterion in gauging a county's fundamental structure.

We have, therefore, fifteen criteria by which to judge the efficiency of a county organization:

1. An assessed valuation of at least $20,000,000 under present conditions and price levels.

2. A per capita wealth of $1,200 to $1,300 is desirable and the base minimum should be $1,000.

3. Taxes for county purposes should not exceed 1.5% of the gross income of the population.

4. The per capita county expenditures should not exceed $9.00 or $10.00.

5. Area should be relatively larger than that formerly considered sufficient or minimum as is the square of the travelling speed of modern transportation to the square of the travelling speed of the horse-and-buggy era.

6. The population of a county should exceed 20,000.

7. County boundary lines should not cross high impassable mountain ranges.

8. Distance to the county seat should not exceed that which can be covered in approximately three hours with modern vehicular travel, by the greater percentage of the population.

9. The inhabitants should have easy accessibility to all parts of the county, especially the county seat.

10. Any large area of public or other non-assessable land must be discounted when it comprises a considerable part of the economic county area.

11. Characteristics of assessable land must be considered.

12. The political area or boundary of the county should coincide with the economic trade and natural social area.

13. The county seat should be centrally located and should be an important banking and trading center.

14. The natural flow of traffic should be toward the larger cities and towns.

15. There should be a diversification of economic activity.

CHAPTER II

COMPARATIVE ANALYSIS OF TWO ARIZONA COUNTIES

A careful survey has been made of the possible savings
to be effected by a general consolidation[1] of Pima and Santa
Cruz counties in Arizona because these counties were origin-
ally together, and because of the widespread interest in
the possibility that they be rejoined.

In the preceding chapter has been shown the criteria
by which to judge the structure of local government. We
shall compare the two counties by these standards.

Not only would consolidation reduce the number of units
without curtailment or impairment of present services[2] but

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1. There are three forms of consolidation of county govern-
    mental services: 1. General, 2. Functional, 3. State
    Centralization. General consolidation is a complete
    union of two or more counties, while the second term is
    used when we refer to the coalition of two or more
    counties for the purpose of joint operation of a spe-
    cific function such as a poor house, county hospital,
    etc. State centralization is a horizontal consolida-
    tion of a certain function of all counties which is
    then administered by a central state bureau, such as a
    state police department replacing the sheriffs and
    their deputies.
2. It is possible to reduce taxes by reducing or eliminating
    services, but this study gives no attention to such pos-
    sibilities. We have thus excluded extreme proposals
    for reorganization, reduction or elimination of ser-
    vices, and no attention is given to the possibilities
    for reducing the prices paid for governmental services
    and materials, except as such reduction is definitely
    associated with proposals for greater centralization
    of local units.

it will also offer distinct possibilities for improvement,
since many units are too small to employ full-time specialists
in the various fields of county government and service. From
my observation, there is danger that in a county as small as
Santa Cruz a public officer may not be occupied to the full
limit of his capacity. This condition is the result of neces-
sary specialization or division of labor and a too-small
county unit.

We have endeavored to answer just one question: What
tax reduction, without impairment of services, can reasonably
be expected from enlarging the administrative areas of local
government, and from re-allocating functions to larger units?

To merge the neighboring counties of Pima and Santa Cruz
is to consolidate a wealthy, growing county with a relative-
ly poor, declining county. The population of Pima County
increased from 34,680 to 55,676, or 60%, during the period
1920-1930, while the population of Santa Cruz County declined
from 12,689 to 9,684, or 24%, during the same period.[1] The
population of the state increased from 334,162 in 1920 to
435,573 in 1930, or 23%. The population of both Pima and
Santa Cruz counties is predominantly urban, since approximate-
ly 70% of the population reside in towns of over 700 people,
in both cases.[2]

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1. See Table A.
2. See Table E.

The per capita wealth of Pima and Santa Cruz counties in 1934 was $1,002.71 and $615.84, respectively, while for the state it was $819.13.

The assessed valuation of Pima County in 1926 was $69,-185,572 and in 1934 it was $50,507,862, a decline of 27%; while the assessed valuation of Santa Cruz County declined from $11,953,505 to $5,938,578, or 50%, during the same period.[1] The assessed valuation of the State of Arizona declined from $653,163,397 to $356,783,687 or 46% during this period.[2] While this decline has been accompanied by "competitive undervaluation"[3] it is probably true that in Arizona the depression in the mining industry is partly responsible for this decrease. In the first place the depressed state of copper and other mineral prices made the capitalized value of the mines relatively less, and the value of their property therefore declined. The relative assessment of agricultural counties thus became greater and following the attempt

1. See Table B.
2. See Table C.
3. This is nothing new, for in 1917 Mr. H. S. Gilbertson, in his book, The County, p. 109, in speaking of county assessors in general, wrote that: "The tax assessors of the county invariably find it infinitely to their advantage to serve the locality that pays their salaries. Assessors in the sister counties do likewise; with the ultimate result that general competition arises among the counties as to which shall value property lowest and thus pay the smallest proportion of the state's tax. The system is ideally designed to reward dishonesty and perjury and punish faithful obedience to the law."

of Maricopa County, the chief loser in this movement, to avoid increased state tax, all counties reduced assessed valuations.

The changing percentage may also be explained by the natural growth of certain counties due to the development of agriculture and the health and resort facilities, while other counties have remained stationary or declined. The latter are those whose prosperity was in whole or part due to mining developments.[1]

The county tax rate of Pima County rose from $1.21 per $100 valuation in 1926 to $1.987 in 1934, or 64%, while the county rate of Santa Cruz County rose from $0.943 per $100 assessed valuation in 1926 to $3.0171 in 1934, or a 220% increase.[2] Thus it can be seen that while the tax paid by the Pima County taxpayer increased 20% from 1926 to 1934, the tax paid by Santa Cruz County taxpayers increased 60% during the same period.

The people of Santa Cruz County, like those throughout the state, are finding it increasingly difficult to meet their taxes, and they have slight reason to expect that their tax burden will be lightened by an increase in the taxable wealth. The delinquent taxes in Santa Cruz County in 1929 were $7,999, and in 1933 were $94,495, an increase of 1081%;

1. See Table H.
2. See Table D.

while in Pima County the delinquent taxes were $123,201 and $546,945 respectively, or an increase of 344%.[1]

It seems apparent that Santa Cruz County is too small to support economic and efficient government regardless of the efforts of the county officials. The situation is fundamentally wrong since the county has less than $6,000,000 in assessed wealth; has an area of but 1,229 square miles, of which 63% is National or State government-owned land,[2] and a population of only 9,684.

In addition to the decline of population since 1920, and the abnormal decline in assessed valuation (wealth) below the average for the state during a similar period, the trade with Mexico, across the border, has materially and probably permanently declined due to the attitude and efforts of the Mexican government to foster home industry and trade both by currency manipulation and by regulative restriction. The United States Tariff has also burdened imports from Mexico and is undoubtedly a factor in the decline of trade through this trade channel. This border trade is an important economic factor with the town of Nogales, which comprises 62% of the population of the county. Without state subsidies, this county would find it extremely difficult to operate at all, and it is obvious that the people receive,

1. See Table F.
2. See Table G.

relatively, little in exchange for their tax dollar.

The per capita cost of county government for Santa Cruz County was $18.30 as compared to $18.02 for Pima County; while for the state the average per capita cost of county government paid from the county taxes was $18.16. While in terms of the tax base, the cost of Santa Cruz county government in 1934 was $3.017 per $100 of assessed valuation (taxable wealth) compared to a state average of $2.217 per $100 of assessed valuation and a Pima county rate of $1.987 per $100 of assessed valuation.[1] It is thus apparent that there is a need for reduction of these costs in Santa Cruz County with its lower taxable wealth and population than Pima County. The counties are much alike in per capita costs but in costs per dollar of taxable wealth, there is considerable variation; a difference of approximately 52% greater tax rate for Santa Cruz County over the Pima county rate.

Any proposal of county consolidation would not be complete unless it considered the bonded debt situation of the counties concerned. It is obvious, of course, that the combined area must assume the bonded debt of its component parts. The exact method, whether the entire area shall assume

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1. Compiled from statistical figures given in Table 17, of the 12th Biennial Report of the State Tax Commission of Arizona, dated December 31, 1934.

the aggregate debt or whether the several districts shall be
severally responsible for their respective debts, is not be-
ing considered, though it seems to the author that the only
practical method, considering the maintenance of the county
credit in the money market, would dictate that the new area
be entirely responsible for the aggregate bonded indebted-
ness of the counties combined.

The net liability of the bonded indebtedness of Pima
County on June 30, 1934, was $5,768,192; and for Santa Cruz
County it was $1,066,166.[1] The per capita debt for Pima
County was $103.60; and for Santa Cruz County it was $110.09.[2]
The net liability of the bonded indebtedness per $100 as-
sessed valuation for Pima County was $11.42; and for Santa
Cruz County it was $17.92.[3]

After consolidation, and assuming the entire area to be
responsible for the aggregate bonded indebtedness of
$6,834,358, the per capita debt would be $104.56; while net
liability of the bonded indebtedness per $100 assessed valua-
tion would be $12.10.

Thus, the per capita debt of former Pima County resi-
dents would be $0.96 greater and the per capita debt of former
Santa Cruz County residents would be $5.53 less; while the net

1. See Table J.
2. See Table J, and Table A.
3. See Table J, and Table B.

liability of the bonded indebtedness per $100 assessed valu-
ation would be $0.68 more for the former Pima County taxpayers
and $5.82 less for the former Santa Cruz County taxpayers.

To summarize the study to this point the Pima County
population has increased between 1920 and 1930 while that of
Santa Cruz County has declined. The per capita wealth of
Pima County in 1934 was 63% greater than that of Santa Cruz
County and 22% greater than the state average. The as-
sessed valuation of Pima County declined only 27% between
1926 and 1934 while the decline in Santa Cruz County was 50%.
The county tax rose only 20% in Pima County as compared to
an increase of 60% in Santa Cruz County. The increase in
tax delinquency between 1929 and 1933 was 344% in Pima County
and 1081% in Santa Cruz County. Santa Cruz County appears
to be too small to support an efficient county government.

Since it has been suggested that one way to reduce per
capita county costs per dollar of taxable wealth is to increase
the population and wealth per county unit by consolidating
counties, we shall test this proposition by analyzing the
present (fiscal year 1934-35) county costs of Pima and Santa
Cruz counties from the standpoint of the savings that might
be effected by their consolidation.

The following figures will indicate that the combined
operation and maintenance cost of the two counties might be
reduced by approximately $46,220.59, if they should consoli-

date. This represents about 14% of their 1934 tax levies
for general administration (General Fund). This saving is
4% of the entire tax bill of the two counties.[1] The revised
tax rate would then be $2.013 per $100 of taxable wealth.
The saving to the taxpayers of Santa Cruz County would thus
be $1.004 per $100 of taxable wealth, an actual saving of 33%
of their whole tax bill.

In addition to these estimated cash savings there would
be the benefits derived from better county health service
and the other higher quality services of the larger and more
efficient and economic unit.

Communication between these counties is adequate and
natural. Their interests are mutual and the combined county
would be a natural geographic area and economic trade unit.
Santa Cruz County does not have a costly set of county
buildings that would have to be scrapped in the event of the
consolidation of these counties. The courthouse could be re-
modeled into a Junior High School.

To arrive at the following schedules a survey was first
made and the amount of business transacted in each county
was estimated. A conference was held with each administrative
official of every county department in Pima County to ascer-
tain the additional costs which would be entailed in handling

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1. See Table N.

the added burden of Santa Cruz County. Conferences were

held with several administrative officials of various Santa

Cruz County departments. The joint costs of the two coun-

ties were then calculated and compared with the probable

costs of the proposed consolidated county. In this way the

writer arrived at the estimated savings which are herein

shown.[1] The following schedules show these estimates for

each county office:

SCHEDULE 1

ASSESSOR COSTS OF PIMA AND SANTA CRUZ COUNTIES, IN THE
FISCAL YEAR 1934-1935, AND THE PROBABLE COSTS
IF THESE COUNTIES SHOULD CONSOLIDATE

Cost Item	1934-1935 Costs			Probable costs under Consolidation
	Pima County	Santa Cruz County	Total	
Salaries:				
Assessor	$ 2,700.00	$ 2,250.00	$ 4,950.00	$ 2,700.00
Chief Deputy	2,100.00	600.00	2,700.00	2,100.00
Deputies	14,226.00		14,226.00	14,826.00
Bond Premiums	712.50	253.80	966.30	731.50
Auto Expense, Travel	493.68	225.00	718.68	693.68
Office Expense, Record forms, etc.	2,057.80	396.14	2,453.94	2,385.71
Total	$22,289.98	$ 3,724.94	$26,014.92	$23,436.89

1. After adopting the method of survey in conference with
Professor Warren A. Roberts, the author found that it
practically coincided with the method used by Pro-
fessor George S. Wehrwein of the University of Wis-
consin in his special bulletin, "Possible Farm Tax
Reduction Through Changes in Local Government,"
Agricultural Experiment Station, Madison, Wisconsin,
March 1933, from which several general ideas have
been adapted to the present thesis.

The cost of operating the assessor's office should be examined to determine whether the cost per schedule (or list) can be reduced. In this survey and study, we find the cost per schedule in Pima County to be $1.25, while that of Santa Cruz County is $2.12. These figures take into account the number of real estate assessment lists and the assessor's office costs after adjustment due to issuing auto licenses. The study of Colorado assessors' offices by Klemmedson shows comparative figures on these costs. The cost of operating the El Paso County Office in Colorado, for 1930 was as follows:

Salary,	Assessor	$3,000.00
"	Deputy	2,012.50
"	Clerks	7,431.75
"	Field Deputy	1,878.75
"	Extra Clerks	1,222.50
Books, Stationery, Postage		1,330.48
Transcripts, Reports, etc.		265.45
Automobile Expense		571.20
Bond Premium		15.00
Miscellaneous		170.05
		$17,897.68

Mr. Klemmedson makes the following comparison of assessment costs in certain Colorado counties:

The El Paso County assessor has about 25,000 schedules to handle, making the average cost per schedule amount to 72 cents per schedule. Weld County has a total of 26,000 schedules at a total office cost of $23,000 or 88 cents per schedule. The cost per schedule for other typical counties

is as follows: Yuma, $.34; Washington, $.84;
Moffat, $1.12; Jackson, $2.40. It is probably
not fair to compare counties on the basis of the
cost per schedule for other factors must be taken
into consideration. The high cost per schedule
in Jackson County is due to the fact that the as-
sessor or a deputy makes an actual count of all
the livestock in the county, which results in a
much fairer assessment and justifies the addi-
tional cost.[1]

When the personal property assessment lists are added

to the real estate assessment lists and the aggregate con-

sidered in relation to the assessor's office costs (as was

done in the Colorado study) we find that the per unit list

cost in Pima County is $0.76 and is $1.29 in Santa Cruz

County. These latter figures compare very favorably with

those of Colorado counties.

From appearances it seems to the author that the tax-

payers of Pima County are getting a fairer assessment of

their property than the taxpayers of most other counties

due to the elaborate system that has been followed. The

system used for the land site is known as the Zangerle-

Cleveland variation of the Somers system. The valuation

engineer, Mr. Gorm Loftfield, has developed his own system

for assessing the buildings on the property which has an

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1. Klemmedson, G. S., "Saving the Taxpayers' Money," Colo-
     rado Agricultural College Experiment Station Bulle-
     tin, October 1, 1931, pp. 14-17. In a letter to the
     author dated April 1936 Professor Klemmedson advises
     that the list of schedules includes without classi-
     fication all real and personal property assessed.

objective inventory basis interpreted in the light of actual
sales and transfers in which the consideration is definitely
known. This combined system involves the making of engi-
neers' maps and the fixing thereon of a unit front foot
value on every piece of property in definite relation to
the key lot. The value of each lot is then figured with this
unit figure from tables which consider the relation that
various depths have on value.[1]

It has been called to the author's attention, by Mr.
Loftfield, that Pima County is the only county in Arizona
which has this scientific compilation of assessed valuation.
It is fair to allow a greater cost for a more accurate and
thorough assessment, as Klemmedson has conceded in the case
of Jackson County, Colorado (see page 35), yet we find that
Pima County costs are less than those of Santa Cruz County
and compare very favorably with the Colorado costs noted
above. It is obvious that the relative cost of operating
an assessor's office for a small number of lists or schedules
is much greater than the per list cost of a larger asses-
sor's office as found in the larger counties.[2]

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1. Mr. John A. Zangerle is county Auditor of Cleveland,
   Ohio, where a thorough study has been made of the
   assessing problem.
2. In connection with the cost of operating an assessor's
   office it is interesting to note Bradshaw's quotation
   from the Revised Statutes of Missouri of 1919,
   Secs. 12,762, 12,816, and 13,124. From W. L. Brad-
   shaw, "The Missouri County Court," University of

SCHEDULE 2

BOARD OF SUPERVISORS COSTS OF PIMA AND SANTA CRUZ COUNTIES,
IN THE FISCAL YEAR 1934-1935, AND THE PROBABLE COSTS
IF THESE COUNTIES SHOULD CONSOLIDATE

Cost Item	1934-1935 Costs			Costs under Consolidation
	Pima County	Santa Cruz County	Total	
Salaries:				
Chairman	\$ 1,440.00	\$ 1,170.00	\$ 2,610.00	\$ 1,500.00
Members	2,340.00	1,980.00	4,320.00	2,400.00
Clerk	2,400.00	(1,620.00	4,320.00	2,400.00
Extra Clerk		(300.00		
Comptroller	3,580.00		3,580.00	3,580.00
Bookkeeper	1,800.00		1,800.00	1,800.00
Stenographer	1,500.00		1,500.00	3,000.00
Assessment Rolls	1,183.00		1,183.00	1,383.00
Office Expense, Jury Lists and Bond Premiums	1,861.15	643.68	2,504.83	1,880.15
Publishing	2,010.51	296.82	2,307.33	2,010.51
Traveling	1,007.49	265.00	1,272.49	1,757.49
Total	\$19,122.15	\$ 6,275.50	\$25,397.65	\$21,711.15

Missouri Studies, Vol. VI, No. 2, April 1931, p. 103.
"The compensation of the assessor is fixed by
law. He receives twenty-five cents each for each of
the first 3,000 assessment lists and twenty cents for
each additional list. In addition he receives three
cents for each entry in the personal assessment
book. . . . He also receives a fee "in like amounts
as for the assessment of other taxes" for each state
income tax return made out by his office. The law
authorizes an assessor to appoint as many deputies as
may be necessary, to be paid by him out of the fees
of the office."
From my observation, it appears that such a sys-
tem would certainly reduce the cost of operating the
assessors' offices in Arizona counties, but it is
not conducive to a thorough and accurate job of assess-
ment. It is enough to pay, however, for the work of
the assessor as such work is usually done.

The Board of Supervisors is the directorate of the county and since its executive administration could be extended considerably, the addition of more territory merely enlarges the figures with which it deals. So long as the territory remains homogeneous the same policy may be followed and this department then offers the possibility of saving in executive salaries.

SCHEDULE 3

COURT HOUSE EXPENSE COSTS OF PIMA AND SANTA CRUZ COUNTIES, IN THE FISCAL YEAR 1934-1935, AND THE PROBABLE COSTS IF THESE COUNTIES SHOULD CONSOLIDATE

Cost Item	1934-1935 Costs			Costs under Consoli- dation
	Pima County	Santa Cruz County	Total	
Salaries:				
Vacations	$ 371.59	$	$ 371.59	$ 371.59
Engineer	1,710.00		1,710.00	1,710.00
Janitors	3,540.00	1,500.00	5,040.00	3,540.00
Watchmen	1,320.00		1,320.00	1,320.00
Gardener	1,140.00		1,140.00	1,140.00
Fuel	842.44	390.00	1,232.44	842.44
Water and Ice	1,676.22	108.13	1,784.35	1,676.22
Lights, Gas and Power	2,209.31	215.09	2,424.40	2,209.31
Maintenance	2,948.19	565.27	3,513.46	2,948.19
Total	$15,757.75	$ 2,778.49	$18,536.24	$15,757.75

The Court House in Nogales will be eliminated and thus the upkeep on same represents a complete saving.

SCHEDULE 4

COUNTY ATTORNEY COSTS OF PIMA AND SANTA CRUZ COUNTIES, IN THE FISCAL YEAR 1934-1935, AND THE PROBABLE COSTS IF THESE COUNTIES SHOULD CONSOLIDATE

Cost Item	1934-1935 Costs			Costs under Consolidation
	Pima County	Santa Cruz County	Total	
Salaries:				
Attorney	$ 3,000.00	$ 2,500.00	$ 5,500.00	$ 3,000.00
Chief Deputy	2,160.00	600.00	2,760.00	2,160.00
Deputies	3,615.00		3,615.00	4,215.00
Office Supplies	687.45	216.32	903.77	807.45
Bond Premiums	57.00	21.15	78.15	76.00
Criminal Cases	375.83		375.83	375.83
Travel	329.70		329.70	479.70
Total	$10,224.98	$ 3,337.47	$13,562.45	$11,113.98

With an effort to practice efficiency the County Attorney of Pima County can handle the extra work with the addition of the part-time deputy in Nogales.

SCHEDULE 5

ELECTIONS COSTS OF PIMA AND SANTA CRUZ COUNTIES, IN
THE FISCAL YEAR 1934-1935, AND THE PROBABLE
COSTS IF THESE COUNTIES SHOULD CONSOLIDATE

Cost Item	1934-1935 Costs			Probable Costs under Consolidation
	Pima County	Santa Cruz County	Total	
Registration Supplies and Expense		$ 371.05		
Election Officers Per Diem				
Printing Election Supplies, etc.		116.96		
Postage, Drayage, Express, etc.		36.02		
(Undistributed)	$18,896.35		$19,420.38	$19,420.38
Total	$18,896.35	$ 524.03	$19,420.38	$19,420.38

Election costs will remain the same in the consolidation though a reorganization can effect savings here by following the suggestion of having an election every four years instead of the present system requiring one every other year.

SCHEDULE 6

SUPERIOR COURT CLERK COSTS OF PIMA AND SANTA CRUZ COUNTIES,
IN THE FISCAL YEAR 1934-1935, AND THE PROBABLE COSTS
IF THESE COUNTIES SHOULD CONSOLIDATE

Cost Item	1934-1935 Costs			Probable Costs under Consolidation
	Pima County	Santa Cruz County	Total	
Salaries:				
Clerk	$ 2,700.00	$ 2,250.00	$ 4,950.00	$ 2,700.00
Chief Deputy	1,800.00	600.00	2,400.00	2,400.00
Deputies	6,120.00		6,120.00	6,120.00
Office Supplies	1,161.59	500.45	1,662.04	1,277.74
Bond Premiums	277.50	95.17	372.67	277.50
Record Books	188.70		188.70	207.57
Ajo Court Expense	118.20		118.20	118.20
Total	$12,365.99	$ 3,445.62	$15,811.61	$13,101.01

The Superior Court clerk will be able to absorb the
additional work with the help of the Santa Cruz chief deputy
continuing as at present.

SCHEDULE 7

SUPERIOR COURT JUDGE COSTS OF PIMA AND SANTA CRUZ COUNTIES,
IN THE FISCAL YEAR 1934-1935, AND THE PROBABLE
COSTS IF THESE COUNTIES SHOULD CONSOLIDATE

Cost Item	1934-1935 Costs			Probable Costs under Consolidation
	Pima County	Santa Cruz County	Total	
Salaries:				
Judge	$ 2,483.12	$ 2,000.00	$ 4,483.12	$2,485.00
Reporter	2,220.00	1,200.00	3,420.00	2,220.00
Interpreter	1,575.00	1,200.00	2,775.00	1,575.00
Bailiff	1,757.50	4.00	1,761.50	1,757.00
Probation Officer	3,410.00		3,410.00	3,410.00
Stenographer	720.00		720.00	720.00
Bond Premiums	55.50	21.15	76.65	55.50
Office Expense	883.78	398.23	1,282.01	972.15
Civil and Criminal Cases	1,336.20	460.00	1,796.20	1,796.20
Jurors and Witness Fees	8,448.77	1,143.65	9,592.42	9,592.42
Travel Expense-- Probation	641.66		641.66	641.66
Visiting Judges --Ajo Court	835.90		835.90	835.90
Visiting Judges --Nogales Court				835.90
Total	$24,367.43	$ 6,427.03	$30,794.46	$26,896.73

Competent authorities feel that the Superior Court Judge
will probably be able to handle the little added burden.

SCHEDULE 8

HEALTH-GENERAL EXPENSE COSTS OF PIMA AND SANTA CRUZ COUNTIES,
IN THE FISCAL YEAR 1934-1935, AND THE PROBABLE
COSTS IF THESE COUNTIES SHOULD CONSOLIDATE

Cost Item	1934-1935 Costs			Probable Costs under Consoli-dation
	Pima County	Santa Cruz County	Total	
Salaries:				
Physician	$ 3,799.98	$ 1,200.00	$ 4,999.98	$ 3,799.98
Assistant Physicians (Ajo)	2,040.00		2,040.00	3,240.00
Ambulance	1,463.60		1,463.60	1,463.60
Drugs	5,140.26		5,140.26	5,140.26
Bond Premiums	47.50	15.80	63.36	63.36
Office Supplies	577.50	68.23	645.73	577.50
Hospital Service	52,853.50	3,087.51	55,941.01	55,941.01
Investigation	44.50	35.00	79.50	79.50
Post Mortem-- X-Rays	2,151.10		2,151.10	2,151.10
Total	$68,117.94	$ 4,406.60	$72,524.54	$72,456.31

The county health expenses will not show any savings,
though the services available to the residents of Santa
Cruz County will be greatly improved by the consolidation.

SCHEDULE 9

COUNTY HOSPITAL COSTS OF PIMA AND SANTA CRUZ COUNTIES, IN THE FISCAL YEAR 1934-1935, AND THE PROBABLE COSTS IF THESE COUNTIES SHOULD CONSOLIDATE

Cost Item	1934-1935 Costs			Probable Costs under Consolidation
	Pima County	Santa Cruz County	Total	
Salaries:				
Superintendent	$ 2,100.00		$ 2,100.00	$ 2,100.00
Nurses, Cooks	6,281.42		6,281.42	6,281.42
Office Expense	222.73		222.73	222.73
Drugs and Pre-scriptions	1,316.57	No	1,316.57	1,316.57
Auto Expense	323.19	County	323.19	323.19
Fuel	907.64		907.64	907.64
Maintenance	3,243.83	Hospital	3,243.83	3,243.83
Water	1,069.10		1,069.10	1,069.10
Gas, Lights and Power	388.09		388.09	388.09
Laundry	2,042.01		2,042.01	2,042.01
Provisions	7,602.79		7,602.79	7,602.79
Total	$25,497.37		$25,497.37	$25,497.37

SCHEDULE 10

HEALTH-WELFARE BOARD--INDIGENT EXPENSE COSTS OF PIMA AND SANTA CRUZ COUNTIES IN THE FISCAL YEAR 1934-1935, AND THE PROBABLE COSTS IF THESE COUNTIES SHOULD CONSOLIDATE

Cost Item	1934-1935 Costs			Probable Costs under Consolidation
	Pima County	Santa Cruz County	Total	dation
Transportation	$ 189.00		$ 189.00	$ 189.00
Sustenance	13,741.95		13,741.95	13,741.95
Emergency Relief	3,239.83		3,239.83	3,239.83
Juvenile Care	6,324.41		6,324.41	6,324.41
Cash to Indigents	4,870.00		4,870.00	4,870.00
Burial	4,052.00	$ 1,306.42	5,358.42	5,358.42
Office Expense	4,800.00		4,800.00	4,800.00
Truck Repairs	18.46		18.46	18.46
(Undistributed)		7,588.87	7,588.87	7,588.87
Total	$37,235.65	$ 8,895.29	$46,130.94	$46,130.94

SCHEDULE 11

HEALTH--PREVENTATIVE COSTS OF PIMA AND SANTA CRUZ COUNTIES,
IN THE FISCAL YEAR 1934-1935, AND THE PROBABLE
COSTS IF THESE COUNTIES SHOULD CONSOLIDATE

| Cost Item | 1934-1935 Costs | | | Probable Costs under Consoli- dation |
	Pima County	Santa Cruz County	Total	
Salaries:				
Health Officer	$ 249.96		$ 249.96	$ 249.96
First Nurse	700.00	$ 600.00	1,300.00	1,300.00
Second "	669.24		669.24	669.24
Junior "	397.24		397.24	397.24
Sanitary Inspector	1,383.75		1,383.75	1,383.75
Clerk	1,440.00		1,440.00	1,440.00
Travel	1,850.00	99.60	1,949.60	1,949.60
Office Expense	396.63		396.63	396.63
Burying Animals	10.45		10.45	10.45
Miscellaneous	147.38	239.50	386.88	386.88
Total	$ 7,244.65	$ 939.10	$ 8,183.75	$ 8,183.75

SCHEDULE 12

HEALTH--CLINIC COSTS OF PIMA AND SANTA CRUZ COUNTIES,
IN THE FISCAL YEAR 1934-1935, AND THE PROBABLE
COSTS IF THESE COUNTIES SHOULD CONSOLIDATE

| Cost Item | 1934-1935 Costs | | | Probable Costs under Consoli- dation |
	Pima County	Santa Cruz County	Total	
Office Expense	$ 331.96		$ 331.96	$ 331.96
Drugs	139.72		139.72	139.72
Total	$ 471.68		$ 471.68	$ 471.68

SCHEDULE 13

JUSTICE COURT COSTS OF PIMA AND SANTA CRUZ COUNTIES,
IN THE FISCAL YEAR 1934-1935, AND THE PROBABLE
COSTS IF THESE COUNTIES SHOULD CONSOLIDATE

| Cost Item | 1934-1935 Costs | | | Probable Costs under Consolidation |
	Pima County	Santa Cruz County	Total	
Salaries:				
Justice	$ 3,900.00	$ 2,200.00	$ 6,100.00	$ 6,100.00
Constable	3,300.00	300.00	3,600.00	3,600.00
Clerks	5,835.00		5,835.00	5,835.00
Rent		120.00	120.00	120.00
Jurors' Fees	996.00	18.00	1,014.00	1,014.00
Office Expense	767.46	80.47	847.93	847.93
Constable Expense	900.00		900.00	900.00
Bond Premiums	124.50	42.30	166.80	166.80
Total	$15,822.96	$2,760.77	$18,583.73	$18,583.73

The Justice Court costs will show no saving, since a justice court must be maintained in the same local communities.

SCHEDULE 14

SCHOOL SUPERINTENDENT COSTS OF PIMA AND SANTA CRUZ COUN-
TIES, IN THE FISCAL YEAR 1934-1935, AND THE PROBA-
BLE COSTS IF THESE COUNTIES SHOULD CONSOLIDATE

Cost Item	1934-1935 Costs			Probable Costs under Consoli- dation
	Pima County	Santa Cruz County	Total	
Salaries:				
Superintendent	$ 2,400.00	$ 2,000.00	$ 4,400.00	$ 2,400.00
Chief Deputy	2,100.00	1,200.00	3,300.00	3,300.00
Deputies	2,340.00		2,340.00	2,340.00
Bond Premiums	19.00	5.29	24.29	24.29
Office Expense	533.92	203.82	737.74	669.51
Travel	596.71	246.85	843.56	843.56
Total	$ 7,989.63	$ 3,655.96	$11,645.59	$ 9,577.36

The school superintendent's office of Pima County can
handle the extra burden with the addition of one full-time
deputy to the staff.

SCHEDULE 15

MISCELLANEOUS COSTS OF PIMA AND SANTA CRUZ COUNTIES,
IN THE FISCAL YEAR 1934-1935, AND THE PROBABLE
COSTS IF THESE COUNTIES SHOULD CONSOLIDATE

Cost Item	1934-1935 Costs			Probable Costs under Consoli-dation
	Pima County	Santa Cruz County	Total	
Farm Adviser	$ 3,699.96		$ 3,699.96	$ 3,699.96
Sunshine Climate Club	8,000.00		8,000.00	8,000.00
Chamber of Commerce:				
Tucson	3,700.00		3,700.00	3,700.00
Nogales		$ 600.00	600.00	600.00
Ajo	300.00		300.00	300.00
Fair Rodeo	500.00		500.00	500.00
Recreational Area	3,204.59		3,204.59	3,204.59
Insurance	1,500.00	1,532.61	3,032.61	1,500.00
Industrial Insurance	1,799.91	678.28	2,478.19	2,478.19
Miscellaneous	862.02	368.33	1,230.35	1,230.35
C.W.A.	75.45		75.45	75.45
Airport		300.00	300.00	300.00
Total	$23,641.93	$3,479.22	$27,121.15	$25,588.54

SCHEDULE 16

OLD AGE PENSIONS COSTS OF PIMA AND SANTA CRUZ COUNTIES,
IN THE FISCAL YEAR 1934-1935, AND THE PROBABLE
COSTS IF THESE COUNTIES SHOULD CONSOLIDATE

| Cost Item | 1934-1935 Costs | | | Probable Costs under Consolidation |
	Pima County	Santa Cruz County	Total	
Payroll	$20,263.93	$ 2,649.30	$22,913.23	$22,913.23
Total	$20,263.93	$ 2,649.30	$22,913.23	$22,913.23

SCHEDULE 17

NEW CONSTRUCTION AND EQUIPMENT COSTS OF PIMA AND SANTA CRUZ
COUNTIES, IN FISCAL YEAR 1934-1935, AND PROBABLE
COSTS IF THESE COUNTIES SHOULD CONSOLIDATE

| Cost Item | 1934-1935 Costs | | | Probable Costs under Consolidation |
	Pima County	Santa Cruz County	Total	
Supervisors	$ 106.25		$ 106.25	$ 106.25
County Attorney	149.22		149.22	149.22
Clerk of the Court	283.65		283.65	283.65
School Superintendent	99.50		99.50	99.50
Recorder	150.00		150.00	150.00
Sheriff	33.88		33.88	33.88
(Undistributed)		$ 104.42	104.42	- -
Total	$ 822.50	104.42	$ 926.92	$ 822.50

SCHEDULE 18

RECORDER COSTS OF PIMA AND SANTA CRUZ COUNTIES,
IN FISCAL YEAR 1934-1935, AND PROBABLE COSTS
IF THESE COUNTIES SHOULD CONSOLIDATE

Cost Item	1934-1935 Costs			Probable Costs under Consolidation
	Pima County	Santa Cruz County	Total	
Salaries:				
Recorder	$ 2,700.00	$ 2,250.00	$ 4,950.00	$ 2,700.00
Chief Deputy	2,100.00	1,200.00	3,300.00	2,100.00
Deputies	10,564.00		10,564.00	10,564.00
Office Expense	2,385.86	202.85	2,588.71	2,520.48
Bond Premiums	108.30	31.73	140.03	108.30
Total	$17,858.16	$ 3,684.58	$21,542.74	$17,992.78

This office can be consolidated and operated with but little additional expense.

SCHEDULE 19

SHERIFF COSTS OF PIMA AND SANTA CRUZ COUNTIES, IN
FISCAL YEAR 1934-1935, AND PROBABLE COSTS
IF THESE COUNTIES SHOULD CONSOLIDATE

Cost Item	1934-1935 Costs			Probable Costs under Consolidation
	Pima County	Santa Cruz County	Total	
Salaries:				
Sheriff	$ 4,000.00	$ 3,600.00	$ 7,600.00	$ 4,000.00
Chief Deputy	2,400.00	1,800.00	4,200.00	2,400.00
Deputies	23,439.95	7,980.75	31,420.70	27,087.95
Office Expense	2,075.09	409.41	2,484.50	2,275.00
Auto Expense	4,406.98	2,079.30	6,486.28	5,846.98
Prisoners' Meals	10,502.41	1,302.92	11,805.33	11,492.69
Supplies and Miscellaneous	(38¢ per day)	(50¢ per day)		
Traveling	1,395.80		1,395.80	1,545.80
Ammunition	293.06		293.06	353.06
Nogales and Ajo:				
Jail Rent	339.80		339.80	679.60
Jail Supplies	2,579.50		2,579.50	2,699.50
Bond Premiums	266.00	95.18	361.18	318.00
Undistributed		573.69	573.69	
Total	$50,698.59	$17,841.25	$69,539.84	$58,698.58

The sheriffs' offices show possibilities of considerable
savings, and could show a much greater saving under a plan
of reorganization than by consolidation.

SCHEDULE 20

TREASURER COSTS OF PIMA AND SANTA CRUZ COUNTIES, IN
FISCAL YEAR 1934-1935, AND PROBABLE COSTS IF
THESE COUNTIES SHOULD CONSOLIDATE

Cost Item	1934-1935 Costs			Probable Costs under Consoli- dation
	Pima County	Santa Cruz County	Total	
Salaries:				
Treasurer	$ 3,000.00	$ 2,250.00	$ 5,250.00	$ 3,000.00
Chief Deputy	2,100.00	1,200.00	3,300.00	2,100.00
Deputies	5,693.50	300.00	5,993.50	6,893.50
Office Expense	1,408.40	378.59	1,786.99	1,718.76
Bond Premiums	984.22	348.97	1,333.19	1,004.22
Total	$13,186.12	$ 4,477.56	$17,663.68	$14,716.48

This office can also be consolidated and operated with but little additional expense.

SCHEDULE 21

HIGHWAY DEPARTMENT COSTS OF PIMA AND SANTA CRUZ COUNTIES,
IN THE FISCAL YEAR 1934-1935, AND THE PROBABLE
COSTS IF THESE COUNTIES SHOULD CONSOLIDATE

	1934-1935 Costs			Probable Costs under Consolidation
Cost Item	Pima County	Santa Cruz County	Total	
Engineer's Salary	$ 2,983.34		$ 2,983.34	$ 2,983.34
Labor	78,075.89		78,075.89	88,575.89
Flood Control	85.85		85.85	85.85
Office and Engineering	551.51		551.51	551.51
Industrial Insurance	3,804.91		3,804.91	4,277.41
Maintenance	41,686.82		41,686.82	43,705.46
Undistributed (Road Supplies, Eqpt.,Maintenance, Surveying, etc.)		$20,000.00	$20,000.00	
Total	$127,188.32	$20,000.00	$147,188.32	$140,179.46

The Highway Department not only represents a considerable
saving in dollars and cents but would be offering a greater
service as well.

We summarize the foregoing statistics, and find the
possible savings in the several county offices would be as
follows: (in addition to other advantages such as more ef-
ficient assessment, better health service facilities and the
ability of a larger unit to attract better officials)

SCHEDULE 22

THE 1934-1935 FISCAL YEAR COSTS OF COUNTY OFFICES IN
PIMA AND SANTA CRUZ COUNTIES COMPARED WITH THE
PROBABLE COSTS UNDER CONSOLIDATION

Office	1934-35 Costs	Estimated Costs	Estimated Savings
Assessor	$ 26,014.92	$ 23,436.89	$ 2,578.03
Board of Supervisors	25,397.65	21,711.15	3,686.50
Court House Expense	18,536.24	15,757.75	2,778.49
County Attorney	13,562.45	11,113.98	2,448.47
Elections	19,420.38	19,420.38	0.00
Superior Court Clerk	15,811.61	13,101.01	2,710.00
Superior Court Judge	30,794.46	26,896.73	3,897.73
Health - General Expense	72,524.54	72,456.31	68.23
County Hospital	25,497.37	25,497.37	0.00
Health - Welfare Board	46,130.94	46,130.94	0.00
Health - Preventative	8,183.75	8,183.75	0.00
Health - Clinic	471.68	471.68	0.00
Justice Court - Tucson,Ajo, Patagonia,Nogales and Ruby	18,583.73	18,583.73	0.00
School Superintendent	11,645.59	9,577.36	2,068.23
Miscellaneous	27,121.15	25,588.54	1,532.61
Old Age Pensions	22,913.23	22,913.23	0.00
New Construction and Equipment	926.92	822.50	104.42
Recorder	21,542.74	17,992.78	3,549.96
Sheriff	69,539.84	58,698.58	10,841.26
Treasurer	17,663.68	14,716.48	2,947.20
Highway Department	147,188.32	140,179.46	7,008.86
Total	$639,471.19	$593,250.60	$ 46,220.59

The final question relates to the distribution of the gain to be derived from such consolidation. Will the residents of the two counties share equally, or will those of Pima County merely assume a heavier burden under the new arrangement? We believe the present study suggests the conclusion that when a small, heavily obligated county consolidates with a larger, more wealthy county, with relatively less debt, the benefit is greatly on the side of the small and poor county, with a relatively small loss to the taxpayers of the larger and wealthier county. We might say that the marginal utility of the gain to Santa Cruz County is probably greater than the marginal disutility of the loss to Pima County.

From these studies the author has also come to the conclusion that if two relatively poor and small counties of approximately the same circumstances consolidate, the gains will accrue to the former residents and taxpayers of both counties, inversely to their exact former relative financial position.

We have indicated above that the saving of $46,220.59 represents about 14% of the 1934 county tax levy for the general fund of both counties, and about 4% of the total county levies, including school, and interest and redemption fund. The revised county tax bill would have been approximately $2.013 per $100 of taxable wealth, bringing a saving

of \$1.004 to Santa Cruz County taxpayers, or 33% of their
county tax bill. To Pima County taxpayers, whose county
tax rate in 1934 was \$1.987, the tax bill would probably
have increased somewhat. Certainly there would be no par-
ticular financial gain to Pima County through such consoli-
dation.   (

A discussion of the possible non-financial gains to
Pima County must of necessity be general. Somewhat more
business would be done in Tucson because of its enlarged
influence as the county seat and the added number of visi-
tors from Nogales. Yet the gain depends to a considerable
extent upon the economic future of Santa Cruz County. A
happier international situation, as between Mexico and the
United States, might give the Santa Cruz addition increased
value to Pima County, but a contrary trend is perhaps
equally to be considered.[1]

1. One additional point should perhaps be considered here.
   While the study of the consolidation of Santa Cruz
   County with Pima is demanded by the amount of public
   discussion of this proposal, and while such consoli-
   dation would have definite advantages, it is probable
   that if a general scheme of county consolidation were
   undertaken by the state as a whole, Santa Cruz might
   well be united with Cochise rather than Pima. As
   will be indicated in Chapter III, however, the reasons
   for such grouping lie more with the need to balance
   the new county units in area, population and wealth,
   than with any greater economic benefit to Santa Cruz
   County to be gained by consolidation with Cochise.
   See specifically footnote, page 83.

CHAPTER III

COUNTY CONSOLIDATION IN ARIZONA

Any plan of consolidation which would reduce costs
per capita or per dollar of taxable wealth in Santa Cruz
County should undoubtedly have the same effect on costs in
other counties in like circumstances if the latter were to
be consolidated with wealthier neighboring counties. This
chapter will deal with such suggested consolidations in
Arizona.

The problem of the need for county consolidation in
Arizona is peculiar in view of the fact that in this State,
in an area of 113,956 square miles or 73,931,840 acres, there
are now only fourteen counties, whereas in most states
where county consolidation has been studied there are many
more county units in no greater, and often a much smaller,
area. The counties in Arizona, however, like those in most
other states, were formed with very little relation to any
plan or criteria. Professor John R. Murdock of the Arizona
State Teachers College at Tempe, describes the situation:

> Since most of the modern provisions of city
> government have originated and developed in this
> century, and since it is only the twentieth cen-
> tury that Phoenix and Tucson have been large
> enough to be called cities, naturally they are
> quite modern. Conversely, since most of the coun-

ties of Arizona were made in the last century,
while Arizona was still a territory, Arizona's
counties have the old fashioned arrangement
which prevailed in other states at the time coun-
ties were organized. We must remember that good
roads in Arizona have come very recently, and that
will help us to understand why Arizona's coun-
ties are more old-fashioned than Arizona's
cities.[1]

Murdock seems to feel that it is now time to modernize

our counties, for he continues:

There has been a rather determined effort on
the part of certain taxpayers to reduce the num-
ber of counties in Arizona from fourteen to five.
This movement is not confined to Arizona, but some
other states are thinking of the same. . . .
The feeling is strong and logical, that most of
our states have too many counties at the present
time. Now that Arizona has such fine highways,
and the new automobiles make such good time in
traveling, the need of having county government
within ten or a dozen miles of each citizen no
longer exists. John Citizen can now travel across
the state in about the same time that it took
him a few years ago to reach the county seat, per-
haps only fifteen or twenty miles away.[2]

Good roads and automobiles have made it desirable for

Arizona to do away with small counties, by consolidation,

. . . the county government should be housed in a
good courthouse, or county seat building, and the
county public buildings should be ample and sub-
stantial, all these, together with cost of the
salaries of county officials, make a heavy burden
upon a relatively small population. For that
reason, we believe that the counties in the future
will be larger rather than smaller.[3]

Arizona counties grew up naturally. The Territory of

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1. J. R. Murdock, A Manual for Teachers on The Constitution
   of Arizona, p. 55.
2. Ibid., p. 56.
3. J. R. Murdock, The Constitution of Arizona, p. 132.

Arizona was created from the Territory of New Mexico by the Organic Act of 1863. The First Territorial Legislature in 1864 divided the territory into the four original counties of Mohave, Yavapai, Yuma and Pima. Subsequently, counties were created as shown by the following table:[1]

Created	County	Territory from	Created by	Principal Economic Pursuit
1871	Maricopa	Yavapai	6th Ter. Leg.	Commerce, Agriculture
1873	Maricopa	Pima	7th Ter. Leg.	
1875	Pinal	Pima Yavapai Maricopa	8th Ter. Leg.	Stock Raising, " and Mining
1877	Pinal	Pima	9th Ter. Leg.	
1879	Apache	Yavapai	10th Ter. Leg.	Stock Raising, "
1881	Cochise	Pima	11th Ter. Leg.	" and Mining
1881	Gila	Maricopa Pinal	11th Ter. Leg.	" " "
1881	Graham	Pima Apache	10th Ter. Leg.	" and Agriculture
1891	Coconino	Yavapai	16th Ter. Leg.	" and Lumber
1895	Navajo	Apache	18th Ter. Leg.	"
1899	Santa Cruz	Pima	20th Ter. Leg.	" Mining and Agriculture
1909	Greenlee	Graham	25th Ter. Leg.	" Mining and Agriculture
1928	Maricopa	Pima	Court Order	

The original four counties of the Territory of Arizona in 1864 had thus grown to fourteen before Arizona had become a state in 1912. We note that:

> As settlers came into different parts of the Territory, or as mining camps sprang up, the people in those sections felt the need of local government, so from time to time they asked that a new county be formed by the Legislature.[2]

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1. Arizona Yearbook, 1930, pp. 169-326.
2. Murdock, The Constitution of Arizona, p. 130.

It seems to be true that in the early days the forma-
tion of counties in the State of Arizona was merely one phase
of the political activity for the control of state govern-
ment. Such documentary evidence as we have suggests that
there was a definite relationship between the formation of
counties and the fight between important interests in the
territory for the control of the Legislature.[1]

It might be noted that several of the smaller counties
of the state are formed about the important mining centers--
such counties as Greenlee, Gila, Cochise, Santa Cruz and

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1.   "Mr. Allen's attitude toward his activities may be
best shown from the following story. At one time a
bill was presented to the Legislature to divide Yava-
pai County into two counties. Mr. Allen, anxious to
have Clarkdale and Jerome comprise a county by them-
selves, was active in trying to get the bill accepted.
Five senators, under the leadership of a prominent
senator from Southern Arizona, pledged themselves to
support the bill. Later, the night before the bill
was brought to a vote in the Senate, Mr. Allen was
seen pacing the sidewalk in front of the Adams Hotel
pouring out invectives upon all senators in general
and these five gentlemen in particular. A friend
stopped and inquired the reason for Allen's being so
upset. "Oh," said Mr. Allen, "the ----s aren't
honest. I gave them $1,000 apiece for their votes
and now, with the bill coming up tomorrow, they've
raised their price on me!" He later invaded the of-
fice of Mr. Eugene S. Ives, President of the House,
and, in the presence of witnesses, offered him $20,-
000 if he would get the bill through that branch of
the Legislature. Ives laughed at him and saw to it
that the bill was never brought to the vote in the
House." Quoted from V. S. Griffith, Jr., State
Regulation of Railroad and Electric Rates in Arizona
to 1925, Masters Thesis, University of Arizona,
1931, pp. 18-20.

Mohave—and it is certainly probable that the formation of
such counties gave the mining interests increased representa-
tion in the Legislature. On the other hand, there is some
indication that the formation of Cochise County arose from
the fact that the fees for mining claim notices and other
county services in the new mining area about Tombstone
were furnishing an important income for Tucson in the old
Pima County and that the individuals about Tombstone merely
wanted that prize.

Much in the way of constructive legislation
was done in the session of 1881. On hand, with a
well-stuffed "sack", was a large representation
of the citizenship of Tombstone, who, after a
couple of failures, managed to secure the creation
of the County of Cochise. This was fought by
Tucson, which had been doing very well indeed as
a supply point for the new mining camp, wherefrom
had been coming as high as 100 mining claim notices
a day for recording and wherefrom the sheriff had
been drawing fees said to have run up to $25,000
a year. With much less trouble were created the
counties of Graham and Gila, with seats of govern-
ment, respectively, at Safford and Globe.[1]

Attending on the session (12th Legislature)
were a couple of prosperous-looking gentlemen who,
on the evidence of an old resident of Tombstone,
left the camp with $26,000 in greenbacks for which
they were to render no accounting. The investment
was a good one—for the mining companies. Yet
the price was high, for President C. P. Huntington
of the Southern Pacific, a few years later,
publicly set the price of an Arizona Legislature
at around $4,000.[2]

It would appear, therefore, that when we say the coun-

1. J. H. McClintock, Arizona, The Youngest State, p. 332.
2. Ibid., p. 333.

ties of Arizona just grew, we should keep our tongue in our
cheek, for there seems to be evidence that there was the
motive of obtaining more representatives and senators in
the State Legislature from that district by dividing coun-
ties. Another influence was the desire of towns for the
county seat. St. Johns and Holbrook both wanted to be
the county seat of Apache County. Finally the county was
bissected and Navajo County was formed, both towns were
made county seats, and the people of these towns as well as
the rest of the people in these counties, were then forced
to support this economic folly. St. Johns in 1930 had
1,384 of an Apache County population of 6,033 (exclusive of
Indian population) while Holbrook has a population of 1,115
of a Navajo County population of 11,076 (exclusive of In-
dian population). Economic factors could not have been con-
sidered in the face of such overwhelming evidence to the
contrary.

It appears, too, that mining communities seem to have
cut themselves away from the other sections of the county
to form separate counties of their own, where the interests
of the mines and the mining population would not be checked
or handicapped or otherwise controlled by agricultural or
grazing interests, but could be promoted by the additional
representation in the State Legislature so gained.

Regardless of the reasons for dividing the counties,

the facts are that the counties are now not formed in relation to assessed wealth, population and with any consideration of relative cost of government to the income of the people now in the several counties.

To the criteria usually used as a yardstick to determine the need for consolidation in most other states must be added circumstances peculiar to Arizona and a few other western states.

Arizona, with a population in 1930 of 435,573, is still rather sparsely settled and the people are scattered over a large area of 113,956 square miles, having a population density of 3.8 people to the square mile.

Sixty-five percent of the total area of Arizona is included in national parks, national forests, indian reservations and military reservations under the control of federal bureaus. It must be noted that this area under federal control, apparently, is relatively a much smaller source of revenue than if the land were under private ownership. There is some revenue received, however, since considerable land of these parks, forests and reservations is leased by the government to the stockmen, whose cattle and sheep are assessed by the county, and the counties in which forests are situated also receive federal funds from the

forest service, under the 25% fund.[1]

Important among the reasons which make county consolidation desirable is the tendency of mine tax revenue to fluctuate considerably and rapidly, inability to meet tax payments due to depressed markets and changing economic conditions generally.[2] Counties of Arizona were apparently formed with more attention to political expediency than to economic principles, and they now show definite economic weaknesses. By the standards already established in the first chapter the counties of Arizona show deficiencies which an economic county should not have. We shall now note the defects in the Arizona counties which are of importance to an economic analysis.

Assessed Wealth Factor

In Arizona, there are nine counties whose assessed wealth in 1934 is less than $20,000,000 at the present price levels.

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1. United States Revised Statutes, "Enabling Act of June 20, 1910," provides for the distribution among states of 25% of the national forest revenues, which in turn is distributed by the several states to their respective counties in which are located the national forests.
2. It is said that some taxpayers are buying cars or otherwise spending money that should ordinarily be used to pay delinquent taxes because of the hope that payment can finally be avoided in part or altogether. It may be assumed, however, that the major part of delinquent taxes is due to the economic situation which is temporary and perhaps permanent in the case of sub-marginal lands.

Santa Cruz	$ 5,938,578
Apache	6,086,744
Graham	7,151,398
Navajo	8,135,961
Greenlee	10,428,698
Mohave	11,718,073
Coconino	14,849,455
Gila	16,446,506
Yuma	18,083,223

As we have demonstrated in the first chapter, most of
the authorities have decided that counties with less than
$20,000,000 in assessed wealth are not in a position to pro-
vide complete quality county governmental service without
an unreasonable tax burden. Quality county governmental
service provides adequate care of the poor, the sick and
the aged, as well as capable assessment, recording and court
service. Only inadequate and undependable service is
available to the residents of the struggling county with in-
sufficient resources. This latter condition is the penalty
of political maneuvering.

Per Capita Tax Burden Factor

In considering the per capita tax burden, Indians have
been excluded since they pay no county tax either directly
or indirectly through rent. (It is accepted here as a fact
that practically the entire county tax is the general proper-
ty tax.) There are a few Indians living off the reserva-
tions but this group is insignificant when the Arizona county
per capita tax burden is compared with an average per capita

county tax burden of $7.80 for all states.[1] Generally

speaking, small counties have a high per capita county gov-

ernmental cost. All of Arizona's counties have high per

capita tax burdens when compared to the criteria standard

of $9 or $10.

County	Per Capita Tax Burden
Mohave	$54.90
Yuma	28.65
Apache	28.51
Pinal	26.49
Graham	25.49
Greenlee	25.01
Yavapai	24.39
Coconino	22.44
Navajo	20.97
Pima	19.92
Cochise	18.59
Santa Cruz	18.58
Maricopa	16.74
Gila	16.12

The median is $23.33; and the mean per capita burden is

$23.34 (statistical mean is $22.15). Compared to the cri-

teria of $9 - $10 established in the foregoing pages, the

Arizona tax burden is excessively high on a per capita

basis.

Per Capita Net Liability on the County
Bonded Indebtedness Factor

Related to the per capita tax burden is the per capita

---

1. Heckart and Klemmedson, "County Consolidation in Colo-
     rado," Colorado Agricultural College, Bulletin #406,
     December 1933, p. 11, quoting Federal and State Taxa-
     tion, House Ways and Means Committee, Washington,
     D. C., 1933.

bonded indebtedness, which is:

Yuma	$205.92
Maricopa	157.27*
Pima	114.53
Santa Cruz	110.56
Coconino	109.96
Mohave	91.80
Pinal	84.39
Apache	69.40
Yavapai	67.10
Navajo	62.37
Gila	46.38
Graham	42.65
Greenlee	31.86
Cochise	25.58

* Plus $14,000,000 or approximately $100.00 per
capita liability in special district bonds which
are not general obligation bonds but are noted here
because the interest thereon is levied and col-
lected as taxes. Quoting 12th Tax Commission
Report, 1934, p. 18.

The median is $80.00 and the mean is $75.32.
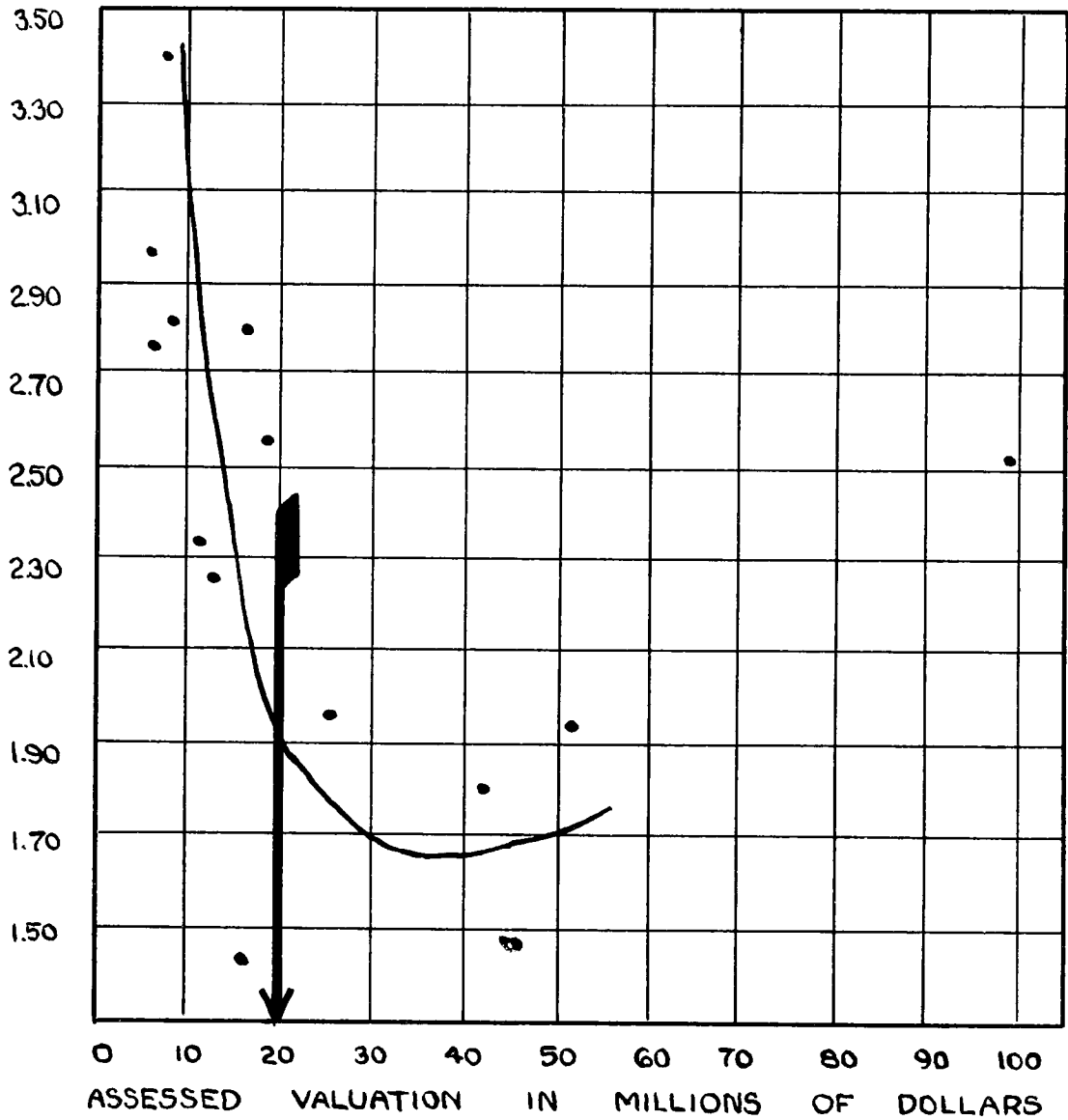

Tax Rate Factor

High tax rates indicate a lack of wealth in some

counties and give a clew as to the ability to support es-

sential governmental services.

County Tax Rates in Arizona, 1934
(Per $100 assessed valuation)

Graham	$3.44
Santa Cruz	3.0171
Navajo	2.855
Gila	2.8423
Apache	2.81
Yuma	2.60
Maricopa	2.56
Greenlee	2.37
Mohave	2.3008
Pinal	2.00
Pima	1.987
Cochise	1.85
Yavapai	1.51
Coconino	1.4837

TAX RATES FOR COUNTY PURPOSES IN ARIZONA, 1934.

TAX RATE
— x —
IN DOLLARS PER $100
ASSESSED VALUATION

ASSESSED VALUATION IN MILLIONS OF DOLLARS

The median is $2.40; while the mean county tax rate is
$2.33. Generally, the county with the highest tax rate has
the smaller assessed wealth, as is shown by the graph on
the following page.

Tax Delinquency Factor

A high delinquency indicates a lack of ability to pay
for the present county governmental services. The following
tabulation shows the per cent tax delinquency and is a ratio
of total tax delinquency of each county June 30, 1934, to
the aggregate county taxes of 1929-1933 inclusive, of that
county. (See Table F.)

|	
Yuma	53.9%
Maricopa	34.1
Gila	31.2*
Santa Cruz	24.8
Cochise	24.5*
Navajo	21.9
Pima	21.9*
Pinal	21.3
Greenlee	20.3*
Apache	19.1
Graham	16.4
Mohave	15.9
Yavapai	14.8
Coconino	10.4

*Cochise, Greenlee and Pima Counties show an abnormal
delinquency in this tabulation due to a technical
condition which is due to the withholding of tax
payments by their largest taxpayer, the Phelps Dodge
Corporation, pending settlement of a court action
over assessments. Gila County also shows a higher
delinquency due to a similar condition, though the
delinquent mining taxes do not account for such a
large share of the delinquency as in other counties
noted, for there is an otherwise high delinquency.

The median is 21.66%, and the mean is 21.07%. Generally,

TAX DELINQUENCY 1934

ARIZONA   COUNTIES

PER CENT OF TAXES
   UNCOLLECTED

ASSESSED   VALUATION   IN MILLIONS OF DOLLARS
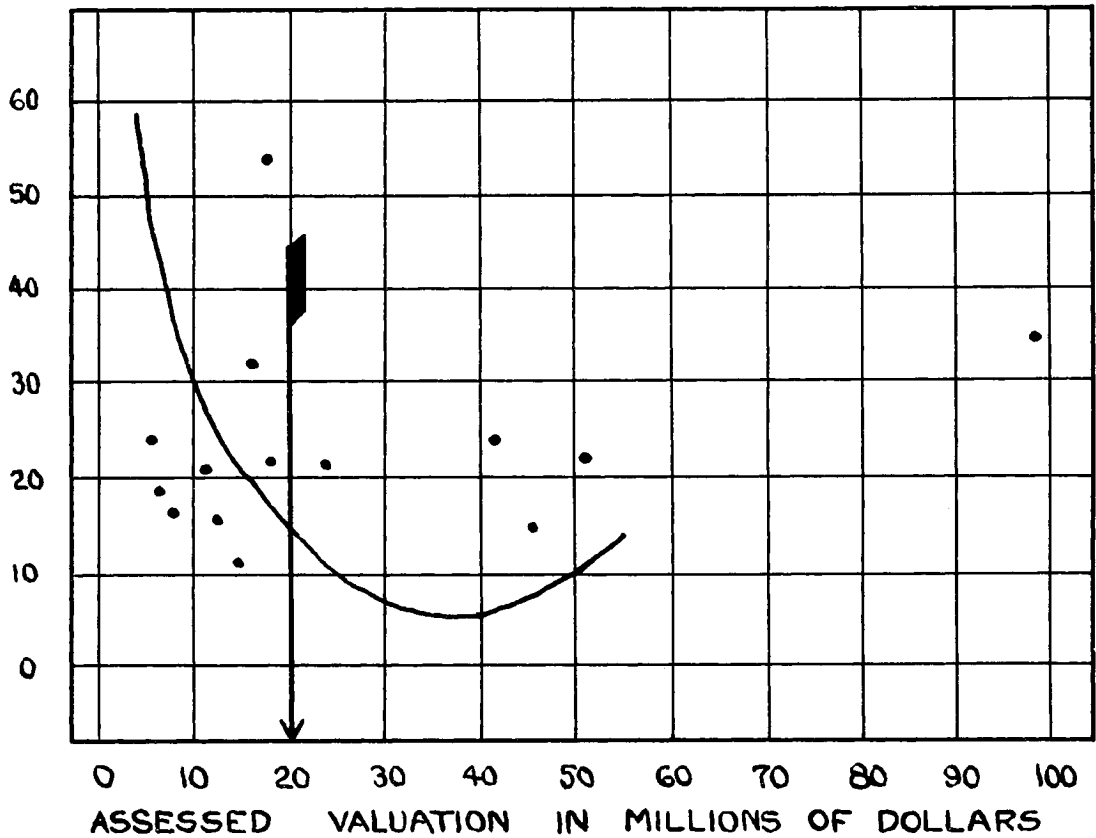
the county with the smaller assessed valuation has the
greater tax delinquency. The following graph appears to
show this tendency.

Average Property Value Factor

The average per capita property value for Arizona in
1934 was $910.51 (calculation excludes Indian population).
Poor counties often have a high per capita wealth, and when
this is true the merger will result in lowered taxes for the
counties consolidating. Even in the case of counties with
a low per capita wealth, the savings will often be such that
the tax rate of the wealthier county will not be raised by
consolidation. It is a general tendency that poor counties
have a higher assessment rate than the wealthier counties
and thus a lower per capita valuation may indicate even a
lower actual wealth.

Assessments do not necessarily indicate actual wealth
of the county. The Colorado report gives $1,341.00 as the
per capita wealth in 1931. The corresponding figure for
Arizona in that year was $1,549.10, and it may be safe to
assume that three years later, the Arizona per capita wealth
is still 15% greater than the Colorado figure. Such a
guess is hazardous, however, since it assumes the same
changes in assessments in that period in the counties of
both states.

The per capita assessed valuation in Arizona in 1934

was:

Gila	$	567.12
Santa Cruz		615.84
Maricopa		654.65
Navajo		734.55
Graham		741.15
Pima		1,002.71
Cochise		1,005.54
Apache		1,008.90
Greenlee		1,055.42
Yuma		1,079.08
Pinal		1,324.84
Coconino		1,512.62
Yavapai		1,615.30
Mohave		2,386.08

The median county per capita wealth is approximately
$1,006.50 (statistically $1,040). Our criterion in the
first chapter establishes a per capita wealth of $1,200-
$1,300 with a minimum of $1,000.

Gila, Santa Cruz, Maricopa, Navajo and Graham counties
are therefore weak in this factor, while Pima, Cochise,
Apache, Greenlee and Yuma are only above the base minimum.
Thus but four counties--Pinal, Coconino, Yavapai and Mohave--
satisfy the criterion.

Population Factor

Greenlee and Santa Cruz Counties showed a large de-
crease in population between 1920 and 1930, of 36% and 24%
respectively, while Cochise also lost 12% of its popula-
tion; Graham and Mohave Counties remained relatively static.
Nine of the fourteen Arizona counties have fewer than the
20,000 population which is generally agreed to be the smallest

size to enjoy economic benefits from county government and
is set forth as the minimum in the population criterion in
the first chapter. The Indian population is relatively tax-
exempt. They are excluded in considering economic popula-
tion, tax burden, etc. While they trade in the county areas,
they should be considered, but not as though they were full
taxpaying residents.

County	Population	Indian	1930 Population (Census)
Mohave	4,911	661	5,572
Apache	6,033	11,732	17,762
Santa Cruz	9,643	41	9,684
Graham	9,649	724	10,373
Coconino	9,817	4,247	14,064
Greenlee	9,881	5	9,886
Navajo	11,076	10,126	21,202
Yuma	16,758	1,058	17,816
Pinal	18,656	3,425	22,081

Considering the population factor, we find that Pinal
and Yuma Counties are on the borderline. Mohave, Apache,
Santa Cruz, Graham, Coconino, Greenlee, and Navajo Counties
should be merged with contiguous counties due to small popu-
lation. Apache, Navajo and Coconino Counties might not be
considered in this group if there is definite evidence which
shows that their Indian population are contributing enough
to warrant counting them as revenue contributing residents.

Geographical and Topographical Factors

The rule that county boundary lines should follow im-
passable mountain ranges rather than surround them and the

rule that each part of the county should be accessible to the other parts without too great distance to the county seat has not always been observed in the formation of Arizona counties. Physical features must be considered in certain parts of Arizona. A few examples of topographical isolation are: The Strip, which is isolated by and lies to the north of the Grand Canyon, lies in both Mohave and Coconino Counties and is difficult to reach from the main portion or county seat of either county. Prior to the construction of the Boulder Dam Highway it should have been a part of Coconino County entirely; however, with the Boulder Dam Highway completed, it may remain partly in both counties, as at present. The Strip itself might advantageously be included entirely within one county. Coconino does not necessarily offer advantages, since it is necessary to traverse considerable Indian reservation and national forest land to reach the settlements and assessable land, but it does seem to be closest to the more densely settled part of this territory.

The Winkelman-Hayden area naturally lies in Pinal County instead of Gila County, with which it is politically allied at present. The Arivapa Valley in Graham County can be reached much easier from the town of Wilcox in Cochise County than is possible by crossing the Graham Mountains from the main part or Gila Valley section of Graham County.

There are undoubtedly other cases which illustrate this

factor--suffice to say here that in county consolidation in
Arizona this is an important criterion.

Area Factor

Based on this criterion alone, as established in the
first chapter, there are four counties which have an area
definitely inadequate:

Santa Cruz	1,229 sq. miles
Greenlee	1,878
Graham	4,630
Gila	4,699

There are two counties which may be considered border-
line cases:

Pinal	5,380 sq. miles
Cochise	6,170

In considering this criterion, it is important to note
variations which may be made due to other factors, such as
productivity and character of the land.

Productivity and Character of the Land Factor

The percentages of public land which is non-assessable
in the Arizona counties are:

Gila	99%
Greenlee	96
Coconino	90
Graham	87
Navajo	78
Apache	77
Yavapai	74
Pinal	69
Santa Cruz	63
Cochise	59
Yuma	58
Maricopa	55
Pima	52
Mohave	45

By analyzing the area of counties as given in Table
G, and comparing with the discussion on Arizona county area
weakness given on page 76 and the above percentage compila-
tions, we find that Santa Cruz, Greenlee, Graham and Gila
are further inadequate in area qualifications when based
on the area criterion in conjunction with the Productivity
and Character of the Land criterion. We also find that
Apache, Cochise, Coconino, Navajo, Pinal, and Yavapai are
similarly inadequate. While Maricopa, Mohave, Pima and Yuma
all appear to have a sufficient area based upon above factors
we feel that the desert character of much land in all but
Maricopa County reduces the productivity of a great per-
centage of their area.

We may conclude then that the area of Arizona counties
can be enormously increased before reach a maximum county
area, inasmuch as the criterion sets an area of 10,000-
30,000 square miles of assessable land as a desiratum.

Trade Area

A number of examples showing political county area
not concurrent with the economic trade and natural social
area can be given: Santa Cruz County residents trade in
the greater Tucson area when desiring a greater variety than
is offered in the local shops; likewise, the residents of
Greenlee County trade in the town of Safford; people in Pinal
County and the Globe area of Gila County go to Phoenix; those

in the Payson and Pine area of Gila County go to Prescott;
while those in Apache County go to Holbrook.

While it may not be possible to adjust these areas,
any county consolidation should consider these weak points.

## Diversification Factor

This criterion points to several counties which though
once parts of a larger, more diversified area are now rela-
tively single-industry counties. We find Greenlee, Gila
and Santa Cruz Counties were formerly relatively more pros-
perous due to mining activity. These counties should be a
part of contiguous counties that they might diversify their
sources of major revenue.

Plan of County Consolidation in Arizona

After making a study of general conditions in county finance and economic conditions and criticising the present state of the Arizona counties, it would hardly be appropriate to drop the subject without an attempt to develop a positive plan of general county consolidation in Arizona. This is done with full knowledge of the difficulty in obtaining a perfect solution to the problems presented above. With the general economic and financial needs of a county in mind the author has selected a general plan for grouping the counties of Arizona so as to tend to eliminate the deficiencies. In the discussion following several alternate consolidations are noted, but the general plan is to consolidate the counties as follows:

Counties Consolidated	Resultant Assessed Valuation	Resultant Population
1. Gila, Graham & Greenlee	$ 34,000,000	49,000
2. Apache, Navajo & Coconino	28,000,000	27,000
3. Mohave & Yavapai	57,000,000	33,000
4. Yuma & Maricopa	114,000,000	164,000
5. Pinal & Pima	74,000,000	69,000
6. Cochise & Santa Cruz	47,000,000	50,000

This plan, if adopted, would provide the State of Arizona with six economically sound counties. This plan provides counties with adequate wealth to provide quality county
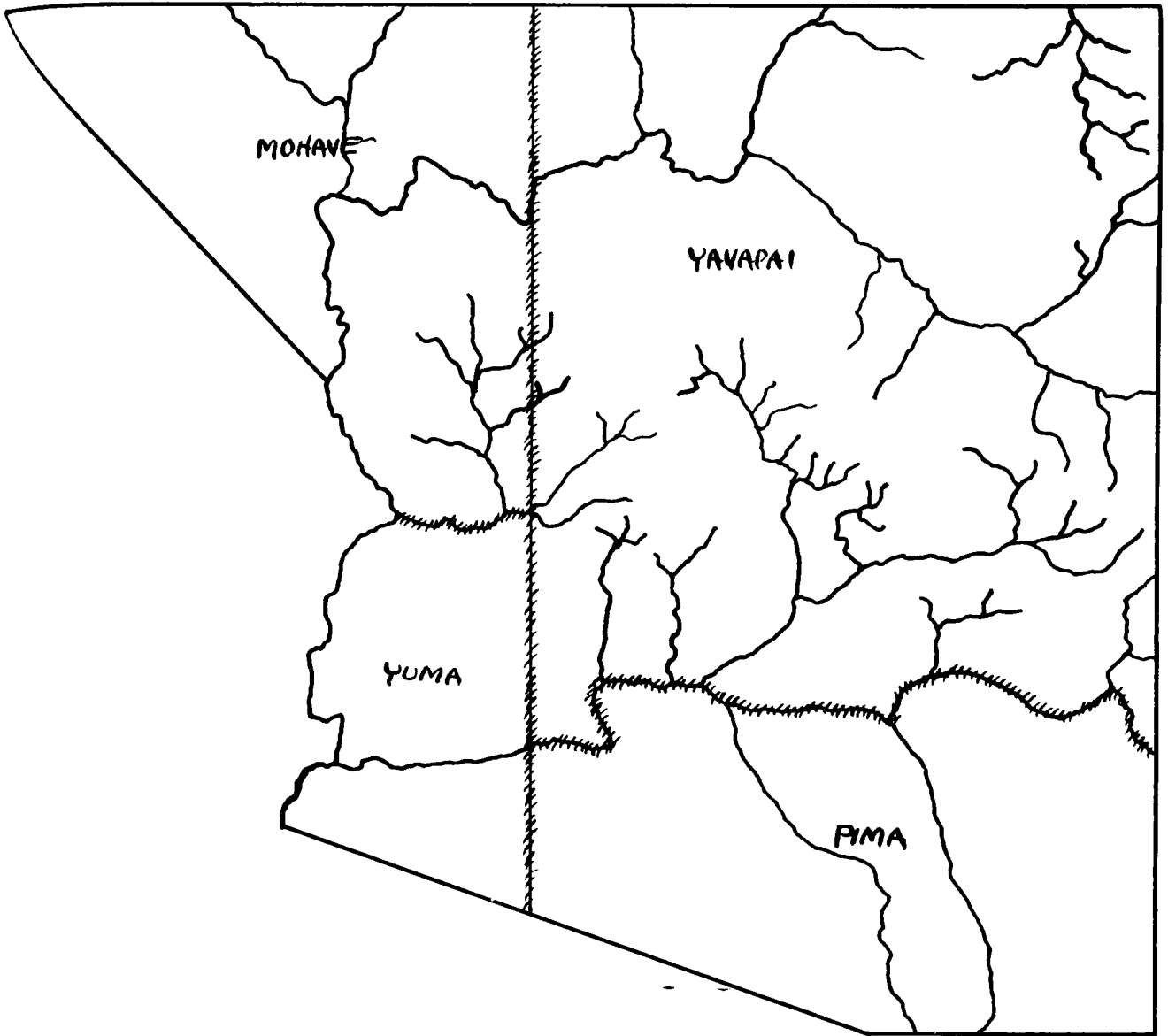
MAP SHOWING THE FOUR ORIGINAL ARIZONA COUNTIES.
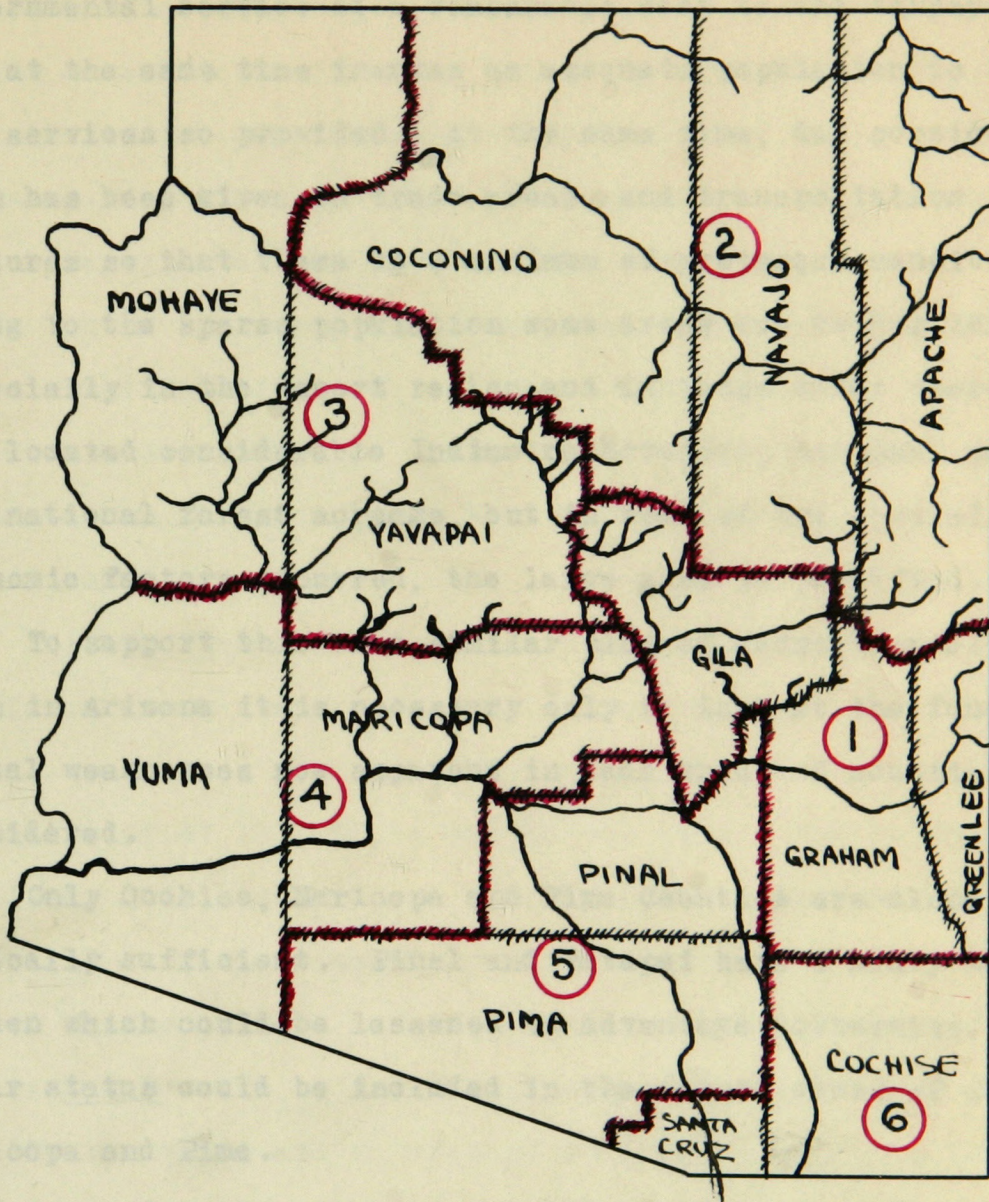
MAP SHOWING PRESENT COUNTIES AND SUGGESTED CONSOLIDATION
OF PRESENT ARIZONA COUNTIES.

governmental service at a reasonable cost to the taxpayer, and at the same time insures an adequate population to use the services so provided. At the same time, due consideration has been given to trade areas, and transportation features so that there is a minimum of grotesque conditions. Owing to the sparse population some areas are rather large, especially in the desert region and in those areas wherein are located considerable Indian reservation, national park and national forest acreage, but in view of the special economic factors incurred, the large area is justified.

To support this or a similar plan of county consolidation in Arizona it is necessary only to look at the fundamental weaknesses now apparent in each group of counties now considered.

Only Cochise, Maricopa and Pima Counties are alone economically sufficient. Pinal and Yavapai have a heavy tax burden which could be lessened to advantage; otherwise, their status could be included in the former group of Cochise, Maricopa and Pima.

Santa Cruz County with a 9,643 population, a $5,938,578 assessed valuation, a $110.56 per capita bonded indebtedness, a $3.0171 tax rate, a 24.8% tax delinquency, and an area of only 1,229 square miles, of which 63% is non-assessable public land, should be consolidated with Pima County or with Cochise County. In the general plan Santa Cruz County

was cast with Cochise because the author feels that Pinal

should consolidate with Pima and it is desired to balance

the size of the consolidated counties so far as is possible

and this is one case where a bad condition could be reme-

died by merging either way.[1] These comments are made be-

cause the author feels that a general reorganization of the

state would be "too good to be true" while several mergers

are ultimately doomed to come about if state centralization

is to be thwarted and local democratic government wisely

maintained.

Neither Graham nor Greenlee County can justify its

continued independent existence on economic grounds. Graham

County weaknesses are: a 9,649 population, an assessed

valuation of $7,151,398, a $25.49 per capita tax burden, a

$3.44 tax rate, and an area of only 4,630 square miles, of

which 87% is non-assessable public land; while Greenlee

County must explain: a 9,881 population, a $10,426,698

assessed valuation, a $25.01 per capita tax burden, a

$2.3008 tax rate, and an area of only 1,878 square miles,

of which 96% is non-assessable public land. These counties

1. In an interview with Mr. H. R. Sisk, the publisher of the
   Nogales Herald, on March 3, 1936, the author was told
   that the Santa Cruz population wants consolidation, but
   with Cochise County rather than Pima. The feeling is
   that Cochise County offers greater potential develop-
   ment and thus greater assessable wealth. The author
   feels that this statement is based upon the past rather
   than in perspective of the future. The mining wealth
   of Cochise County was great and will be important
   again, but Pima County has a more diversified wealth,
   which will grow too.

would probably find it profitable to reunite and consolidate with Gila or Cochise Counties as well.

Gila County has a high tax rate of $2.8423 and a tax delinquency of 31.2%, both of which indicate that it is not an economic unit. Its big weakness is an area of 4,699 square miles, of which 99% is non-assessable public land. This county might find it advantageous to either join with Graham and Greenlee Counties, in which case the towns of Hayden and Winkelman should be turned over to Pinal County where they naturally should be, or Gila might consolidate as a whole with Pinal County, though this would not be as natural an area, due to the fact that the connecting mountainous road is not as easily traveled as the highway to Graham County.

If Apache and Navajo Counties reunite, they would still be short of the necessary qualifications needed to provide quality county governmental service at a reasonable cost. Their population of 6,033 and 11,076 respectively with Indian population excluded, and their assessed valuation of $6,086,-744 and $8,135,961 are too small since their large Indian population in addition to these figures must be discounted. Their tax burden is $28.51 and $20.97 respectively, while their bonded indebtedness is $69.40 and $62.37, their tax rate is $2.81 and $2.855 and their tax delinquency is 19.1% and 21.9%. Their area is 11,379 square miles and 9,899,

which is 77% and 78% non-assessable public land, respectively.
Coconino County is in a similar situation; though its tax
rate is low (probably due to a relatively large revenue from
national forest funds), its population is only 9,817, its
assessed valuation is $14,849,455, its per capita tax burden
is $22.44, its bonded indebtedness is $109.96, and its area
of 18,623 square miles is 90% non-assessable public land.
A tri-county consolidation would tend to remedy this situa-
tion, to the profit of all.

In the northwest corner of the state, the county of
Mohave seems to need assistance due to an extra heavy tax
burden of $54.90 explained in part by the fact that the
railroad represents a major part of the assessed valuation
of $11,718,073 ($6,392,638) and the population is small,
being 4,911. The bonded indebtedness is $91.80 and the tax
rate is $2.3008. A consolidation with Yavapai would remedy
this situation.

Yavapai County itself, with a $24.39 per capita tax
burden, a $67.10 per capita net liability on the county
bonded indebtedness, and an area of 8,150 square miles, of
which 74% is non-assessable public land, is definitely a
borderline county which can be economically self-sufficient
without consolidation.

In the southwest, we find Yuma County with a tax burden
of $28.65, a tax rate of $2.60, a tax delinquency of 53.9%,

and a bonded indebtedness of $205.92, all of which indicate
that relief must be obtained in spite of a fair sized popu-
lation of 16,758, an assessed valuation of $18,083,223, and
an area of 9,987 square miles, which is only 58% non-asses-
sable public land, though much of the area is arid desert.
A merger with Maricopa may help, though the situation in
Maricopa County with a bonded indebtedness of approximately
$257.27, a tax rate of $2.56 and a tax delinquency of 34.1%
is not too good. The only thing that occurs to the author
is that a complete county reorganization should be effected
to pull this county from its lethargy. The statistics do
not record what one would expect to find in a wealthy,
honestly and well-managed county.

Pinal County is a borderline case but its population
could benefit from consolidation. This county shows pros-
pects of development, but could benefit more promptly by
consolidation with Pima County, since these prospects may
develop very slowly or fail to materialize as is hoped. Its
tax burden is $26.49, its bonded indebtedness is $84.39 and
its tax delinquency is 21.3%.

Pima and Cochise Counties appear to be economically
sound and financially well managed. They both have too high
a tax delinquency, 21.9% and 24.5% respectively, but the
technical condition of unpaid Phelps Dodge taxes now with-
held pending outcome of the present litigation accounts for

the major part of this item. Fundamentally, on the basis
of the foregoing criteria and on the basis of sound adminis-
tration, they, with Yavapai County, seem, from statistics
on costs of government, to be the outstanding counties in
the state which do not need consolidation nor any major
correction of economic conditions.

CHAPTER IV

OPPOSITION TO COUNTY CONSOLIDATION

Any useful study of county consolidation must consider the practical difficulties in the way of attaining such readjustments.

Franklin D. Roosevelt, campaigning in the Middle West in 1932, called for permanent relief of agriculture through national leadership in reduction and equitable distribution of taxes. He declared himself in favor of

> a national movement to reorganize local government in the direction of eliminating some of the tax burden which now bears so heavily on farms. There are too many taxing districts, too many local units of government, too many unnecessary offices and functions. The governmental underbrush which has sprouted for years should be cleared away.[1]

But this statement brought no such salvos of applause as greeted his attack upon the federal department of agriculture and the Federal Farm Board. Reforms in the federal government are more popular than elimination of local units and offices. Charity, perhaps, should begin at home, but not in the elimination of political offices !

> In practice, the process of relocation of county boundary lines is very much like the reversing of a long series of court decisions. Local

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1. New York Times, September 15, 1932.

tradition and a gradual crystallizing of the inter-
ests of local politicians militate powerfully to
maintain the status quo. And, yet, for all that,
the shifting of boundary lines must inevitably
come if local governments are to meet their obli-
gations.[1]

In spite of the fact that there are many advantages to
county consolidation the proposition is not without dis-
advantages and much opposition would attend any effort to
bring about actual consolidations of county governmental
units. These advantages, disadvantages and opposition to
county consolidation are noted in this chapter. The advantages
have been formulated under the heading: Factors Which Aid
Consolidation, while the disadvantages and obstacles have
been listed under the heading: Hindrances Which Beset Con-
solidation.

Factors Which Aid Consolidation

(1) Cash Saving: The actual cash saving effected by
consolidation needs no further comment than Benjamin Frank-
lin's maxim: "A penny saved is a penny earned," and the
proof of savings offered in this thesis.

(2) Tax Rate Reduction: The reduction of the tax rate
is a natural sequence to savings effected through reduced
costs due to consolidation. In many cases this will mean
relief to those over-burdened from excessive taxation.

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1. H. S. Gilbertson, The County, p. 153.

(3) Equalization of County Tax Burden: In some counties where taxable wealth and population are so small that they can hardly exist the condition will be altered when they become a part of an economic unit and thus obtain relief.

(4) Provides for Specialization: Larger governmental units permit the economic employment of better trained and more efficient officers and specialized technicians capable of giving better services; and provide for greater division of labor and elimination of much overhead expense with the resulting economies to the taxpayer.

(5) Expands Governmental Services: Complete essential governmental service provided due to the support of the larger economic unit. It permits services which the small county is unable to provide, and increases the quality of governmental service.

(6) Diversification Factor: The merged county is less apt to feel economic stress as soon as the small county dependent on one type of economic activity.

(7) Welfare of the State: The county is an administrative sub-division of the state. It is therefore in the interests of the state as a whole that its sub-divisions be economical, efficient and prosperous units.

The difficulty in proving these points lies in the fact that though there are 3,071 counties in the United States only two consolidations of two and of three counties

each have been completed. The results seem to indicate

that the people residing in these counties have definitely

benefitted from these consolidations. While a study reveals

but little data available and the following quotations

from Bromage are fragmentary, they indicate the opinion that

the consolidations are successful and definitely beneficial.

> The annexation of James County to Hamilton
County, Tennessee, was effected in 1919. It was
the union of a poor rural county and a relatively
affluent urban neighbor. . . . The act required
James County officers to transfer their records,
funds, and other property to like officers in
Hamilton. Title to all James County property
passed to Hamilton and the indebtedness of James
became an obligation of Hamilton. When James
County consolidated with Hamilton, the former had
about two miles of paved highway and its rural
schools operated only three or four months of the
year. Heavy taxation prohibited industrial expan-
sion. The people of James County did the wise
thing in tying their interests to those of Hamil-
ton. Taxes were reduced, more roads were built,
and the school year was lengthened. The old court-
house became a public school. The consolidated
county of 548 square miles had, in 1920, 115,954
inhabitants. The population rose to 159,497 by
1930.

> The statement has been repeated that this con-
solidation cut the costs of county government to
the people of James County approximately 50 per
cent. This estimate is based upon the striking
reduction made in the net county tax rate of James
County. In the last two years before the consoli-
dation, the tax rate was respectively $2.01 and
$1.95 on every hundred dollars of valuation.
The first two levies after consolidation were
$1.02 and $1.05. The sudden drop cannot be at-
tributed entirely to the benefits of consolidation.
"This remarkable decrease of nearly a dollar in
the tax rate," in the opinion of Wylie Kilpatrick
after a careful check, "is explained largely by
a state-wide revaluation of property that reduced
tax rates throughout Tennessee." He estimates that

the true saving to people in James County attribu-
table to consolidation was approximately thirty
cents on the net county tax rate. His estimate
is a saving of about 15 per cent rather than the
50 per cent so frequently cited. Benefits of the
merger cannot be judged by tax rates alone, but
also by the increased services to that region.

After the annexation of James to Hamilton
County, proposals for realignments of other Ten-
nessee areas sprang up within a few years. Resi-
dents of the neighboring county of Meigs were
impressed with the advantages obtained by James
County in scrapping its separate government. They
sought to join the Hamilton bandwagon. At the time
that Meigs desired annexation, its local tax rate
was approximately $4.00 on the hundred, whereas
the enlarged county had a rate of $1.40. However,
Meigs failed to obtain legislative authorization.[1]

In 1929 the Georgia legislature provided
that Campbell might consolidate with Fulton Coun-
ty, by a two-thirds majority of those voting on
the question in Campbell and a majority vote in
Fulton, the property of Campbell to become the
property of Fulton, and the indebtedness of Camp-
bell an obligation of Fulton. Two years later,
Milton County was permitted to merge with Fulton
by a similar process. Favorable action was taken
and a tri-county consolidation became effective
on January 1, 1932.

In this manner, two sparsely settled counties
were merged with Fulton, which was largely co-
terminous with the city of Atlanta. Fulton had,
in 1930, a population of 318,587 and a land area
of 193 square miles. Campbell had 9,903 residents
and an area of 211 square miles. Milton contained
only 6,730 inhabitants to its 137 square miles of
area. Thus the consolidated county of Fulton
attained an area of approximately 541 square miles
and a population of over 335,000 people. Fulton
became one of the largest counties of the state.

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1. A. W. Bromage, American County Government, p. 217.
   A similar report is found in Wylie Kilpatrick,
   Contemporary County Government, pp. 320-322.

This consolidation reduced Georgia's counties
from 161 to 159 in number and increased their aver-
age area from about 365 to 369 square miles.

This tri-county may duplicate the experience
of the consolidated county of Hamilton in Tennes-
see. Campbell and Milton Counties had tax rates
which were considerably higher than the rate in
the old county of Fulton. These onerous taxes
in Campbell and Milton were consumed by two sets
of county officials that were superfluous. "It
is said that Fulton has not been obliged to in-
crease appreciably her official personnel in order
to care for the business of Campbell and Milton."*
Additional taxation which the new county of Fulton
derives from the old counties of Campbell and
Milton permits better and greater services in the
annexed regions. Campbell and Milton receive in
return for the loss of their identities public
health and welfare work, paved roads, improved
schools, and many advantages previously unknown.
Even though no great reduction in costs results,
the taxes will bring greater returns to the payers.
They will go for modern functional services rather
than for unnecessary officers. The consolidations
in Tennessee and Georgia are similar in nature and
should produce analogous results. Both stand as
precedents for the attachment of poor counties to
prosperous urban neighbors. Far away as the com-
prehensive regrouping of rural counties may be,
these are signs of the times.[1]

Hindrances Which Beset Consolidation

A. Disadvantages:

(1) Small Units Give Democratic Government:

Government organized into small units is more democratic

and closer to the people than the larger, more central-

ized forms.

1. Bromage, op. cit., pp. 219-220.
* From A. Park Orville, "Progress in County Consolidation,"
   a paper read at the Virginia Institute of Public Af-
   fairs, July, 1932.

(2) Increased Transportation Costs: Increases
the cost of traveling to the new court house for a cer-
tain number of people. While this argument is advanced
as a disadvantage, close analysis reveals that it is
not as important as it at first sounds since much busi-
ness can be transacted by mail.

(3) Variations in Indebtedness, etc.: Variations
in taxable wealth, general and school tax rates, public
indebtedness and public improvements are often con-
siderable and thus there will be inequalities thrust
upon certain taxpayers.

(4) Loss of Representation in the State Legis-
lature: In some instances the representative of a
specific locality may be lost due to the resultant
minority vote of that section, after consolidation.

(5) Loss of State Funds: Loss of possible state
aid or relief to uneconomic units may be suffered by
those who would thus have some of their bills paid by
the funds of the state as a whole.

(6) Loss of County Building Investment: Loss of
benefit from present investment in county buildings
may be incurred if buildings are not utilized.

B. Opposition:

(1) No Guarantee: Consolidation brings no guaran-
tee of efficiency or a reduction of costs. Estimates

are the result of a survey. The prognosis may turn
out to be in error due to factors which were overlooked
or unpredictable. A thorough survey should reveal
fairly accurately, however, what may be expected.

(2) Local Pride: Intense local pride and hopes
for the future growth of the weak county into a strong
governmental unit are emotional and difficult opposi-
tion to thwart, but cash savings will cause some to
forget local pride!

(3) Prejudice and Inertia: Prejudice or inertia
against any change in the established order of things.

(4) Fractionalism: Counties vary greatly in their
populations and problems. Agricultural counties con-
sider government intensely personal and regard such
movements as consolidation as attempts to foist urban
ideas upon rural communities and so disrupt carefully
built political fences. Rival towns will not give up
the county seat.

(5) Legal Barriers: Consolidation requires legis-
lative action which is beset with pitfalls protecting
the local office-holders. Article XII of the Constitu-
tion of Arizona established the county and indicates
the officials which each county shall have.[1]

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1. Murdock, The Constitution of Arizona, p. 129.

(6) <u>Present Office Holders</u>: Present county office
holders fear any change might leave them out of the re-
vamped organization and stand arrayed against consoli-
dation.

(7) <u>Loss of Representation in the State Legislature</u>:
The number of rural legislators would probably be re-
duced due to sparse rural population which is also a
disadvantage and thus a source of opposition on the
part of those who would feel the loss.

(8) <u>Partisan Politics</u>: The county is the sub-
structure of partisan political parties and as such is
a difficult unit to disturb from the point of view of
practical politics.

(9) <u>Office Holder Aspirants</u>: Many are "building
bridges" in the hope of some day holding office. Es-
tablishing connections, political ties, etc., by the
aspirants to office is a long, tedious job and there
are many in various stages of promoting themselves who
will oppose consolidation in the hope of saving their
efforts.

(10) <u>Vested Interests</u>: There are many who have
influence with present office holders who will not wish
to have these connections broken.

(11) <u>Doomed County Seat Merchants</u>: Merchants in
the merged county seat stand to lose trade by the removal

of county headquarters to another community. It is
questionable how much this would amount to in actuality.
It looms big in potentiality, but if the town is a
trading center now it will probably remain as such.

(12) Court House Lawyers: Lawyers, etc., who make
a select circle around every court house and whose inter-
ests would be effected, would oppose any change.

(13) Small Town Newspapers: Legal advertising
loss causes them to consider self interest before the
interests of the community. These small town news-
papers can make some rather ridiculous statements about
county consolidation.[1]

(14) Relatives and Friends of Those with Threatened
Interests: The people who might lose directly through
a merging of one or more counties into another county
are many and represent important opposition to any plan
of consolidation, but they are insignificant when com-
pared to the legions whom they can control. The author
understands that there are two, three and four hundred
votes controlled by certain individuals whose word is
law in certain communities in Arizona. This is impor-
tant opposition.

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1. Heckart and Klemmedson, County Consolidation in Colorado,
   pp. 52-53.

CHAPTER V

SUMMARY

It has been predicted that the counties of Arizona in
the future will be larger rather than smaller.[1] This study
has indicated that the above statement is based upon sound
economic principles and characteristics such as have been
given in the first chapter of this thesis.

In the chapter comparing Pima and Santa Cruz Counties
we have definitely shown that such a consolidation would be
of definite benefit to the people of Santa Cruz County, even
though arrangements were made for them to assume their entire
present financial obligations. The case of county consolida-
tion has been completely discussed and no further comment
is necessary.

Chapter III gives a general plan for reorganizing the
counties of the state. The ideal would be to eliminate
county boundary lines entirely and then reorganize counties
on the basis of geographical and economic trade areas and
create the counties whose areas will be fixed in a rough
ratio to the highways and to the transportation facilities

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1. Murdock, The Constitution of Arizona, p. 132.

of this era, and of such size in wealth and population as
to justify the services and the expenditures of a separate
governmental unit.

The results of actual consolidations, where tried, are
said to show an actual saving of 15% to the taxpayer.[1] The
saving is dependent to a large extent upon the conditions
peculiar to those communities and the relative costs of the
several governmental units before and after consolidation.
It is interesting to note that both examples of consolida-
tion have been the merger of poor counties with wealthy
progressive neighbors. The consolidation advocated in this
study of Pima and Santa Cruz Counties is of this class.

The advantages and disadvantages or opposition of con-
solidation have been outlined in the fourth chapter. While
there may be other factors the author believes the main ques-
tions have been noted. In the case where a poor county
merges with a wealthy county, it is evident that the resi-
dents of the poor county benefit to the greater extent but
the people in the more prosperous county benefit also be-
cause of the ability of the larger governmental unit to
engage the services of more competent administrators. This
is true until you consider the largest units which are of
sufficient size to engage such services without further

1. Footnote, Chapter IV, p. 92.

enlargement. Where the consolidating counties are of similar size, they both gain in inverse proportion to their relative actual size.

It is desirable in this study to point out that while the savings indicated are relative to the present price level, the same price level is not necessary to show the benefits to be derived from consolidation. Any change in the price level will not correct the fundamental weakness of the counties though it might relieve, somewhat, the debtor counties, by alleviating the financial strain.

Counties may accept general consolidation such as is suggested in this thesis. If they do not, it is but a matter of time before state centralization gradually assumes jurisdiction over various county functions. Functional consolidation, where several counties band together to operate a joint county hospital or poor house, is already practised by various counties in the country and indicates fundamental county weakness. State governmental agencies are assuming more and more policing and highway patrol, health, educational, assessing and taxing jurisdiction. These facts indicate that we are heading toward state centralization. If the county would remain, it must justify its existence and so reorganize its boundaries as to give the people economic, efficient government.

We have noted that history shows counties were formed

as results of local need or chicanery fostered by certain
interests, both of which, however justified at the time, did
not help to form the counties in accord with any economic
plan then, and since several of the counties are not now
justified, it is not unreasonable to suggest a regrouping
which would make all consolidated counties fundamentally
sound economic units now.

Reorganization will show savings not discussed in this
thesis, but general county consolidation such as is indicat-
ed by this study will retain for the people local democratic
government such as will not be true if state centralization
takes over the county functions.

APPENDIX

TABLE A

COMPARATIVE STATEMENT OF COUNTY POPULATION
IN ARIZONA, 1920 AND 1930

County	Total Population*		Indian Population		% Indian Population	
	1930[1]	1920[2]	1930[1]	1920[2]	1930	1920
Apache	17,765	13,196	11,732	7,850	66.0%	59.4%
Cochise	40,998	46,465	108	85	0.2	0.1
Coconino	14,064	9,982	4,247	2,969	30.2	29.7
Gila	31,016	25,678	2,016	1,647	6.5	6.4
Graham	10,373	10,148	724	601	7.0	5.9
Greenlee	9,886	15,362	5	1	.05	.0
Maricopa	150,970	89,576	3,845	2,642	2.5	2.9
Mohave	5,572	5,259	661	714	11.9	13.5
Navajo	21,202	16,077	10,126	7,752	47.7	48.2
Pima	55,676	34,680	5,305	4,270	9.5	12.3
Pinal	22,081	16,130	3,425	3,102	15.5	19.2
Santa Cruz	9,684	12,689	41	77	0.4	0.6
Yavapai	28,470	24,016	433	420	1.5	1.7
Yuma	17,816	14,904	1,058	859	5.9	5.8
	435,573	334,162	43,726	32,989	10.0%	9.8%

* Includes Indian population.
1. 15th Census of the United States, "Population," Vol. III, Part 1, 1930, U.S. Dept. of Commerce, Bur. of the Census.
2. 14th Census of the United States, "Population," Vol. III, Part I, 1920, U.S. Dept. of Commerce, Bur. of the Census.

TABLE B

COMPARATIVE STATEMENT OF COUNTY ASSESSMENTS
IN ARIZONA FOR YEARS 1926-1934

County	1934[1]	1932[2]	1930[3]	1928[4]	1926[5]
Apache	$6,086,744	$7,070,450	$8,535,255	$9,009,656	$8,739,092
Cochise	41,116,867	60,255,670	108,155,088	110,048,414	108,563,443
Coconino	14,849,455	16,383,670	20,869,550	20,633,573	20,089,113
Gila	16,446,506	25,695,931	77,406,109	77,749,050	82,801,627
Graham	7,151,398	8,690,032	11,665,205	11,358,213	11,993,206
Greenlee	10,428,698	18,623,447	28,030,722	27,461,650	23,146,182
Maricopa	96,315,513	126,889,924	153,802,843	132,399,944	119,953,042
Mohave	11,718,073	13,397,811	15,810,632	15,684,779	15,169,636
Navajo	8,135,961	9,864,571	11,847,859	11,419,305	10,828,373
Pima	50,507,862	66,597,114	89,271,181	79,185,151	69,185,572
Pinal	24,716,385	32,564,270	64,387,445	59,148,730	54,226,642
Santa Cruz	5,938,578	8,393,709	11,873,702	12,255,255	11,953,504
Yavapai	45,288,424	56,996,862	85,967,171	89,323,899	93,394,465
Yuma	18,083,223	21,918,954	27,323,047	26,058,399	23,119,500
Totals	$356,783,687	473,342,415	714,945,809	681,736,018	653,163,397

1. Table 17, 12th Biennial Rept. of State Tax Commission, 1934.
2.   "   " 11th   "   "   "   "   "   "   1932.
3.   "   " 10th   "   "   "   "   "   "   1930.
4.   "   "   9th   "   "   "   "   "   "   1928.
5.   "   "   8th   "   "   "   "   "   "   1926.

TABLE C

COMPARATIVE STATEMENT OF STATE ASSESSMENT FOR
ARIZONA FOR YEARS 1926-1934 INCLUSIVE[1]

1926	$653,163,397
1927	673,127,177
1928	681,736,018
1929	700,890,801
1930	714,945,809
1931	674,729,235
1932	473,342,415
1933	386,871,751
1934	356,783,687

1. Table 17, 12th Biennial Rept. of State Tax Commission,
1934.

TABLE D

COUNTY TAX RATE IN ARIZONA PER $100 VALUATION

County	1934[1]	1932[2]	1930[3]	1928[4]	1926[5]
Apache	$ 2.81	$ 2.67	$ 2.52	$ 2.43	$ 2.06
Cochise	1.85	1.52	.76	.71	.62
Coconino	1.4837	1.4332	1.1842	1.2436	1.1006
Gila	2.8423	1.84	.8999	.9558	.8744
Graham	3.44	2.56	1.92	1.86	1.95
Greenlee	2.37	1.20	1.20	1.10	1.22
Maricopa	2.56	2.03	1.81	1.52	1.43
Mohave	2.3008	2.1869	2.1932	2.1912	2.066
Navajo	2.855	2.3758	1.9983	1.9016	2.0356
Pima	1.987	1.38	1.22	1.2754	1.21
Pinal	2.00	1.56	.9162	.951	.943
Santa Cruz	3.0171	2.2562	1.5642	1.72808	1.64092
Yavapai	1.51	1.2701	.7856	.8112	.75
Yuma	2.60	2.13	1.90	1.73	1.82
Average Rate			1.2543	1.18	1.107

1. Table 17, 12th Biennial Rept. of State Tax Com., 1934.
2. "   "   11th   "   "   "   "   "   "   1932.
3. "   "   10th   "   "   "   "   "   "   1930.
4. "   "   9th   "   "   "   "   "   "   1928.
5. "   "   8th   "   "   "   "   "   "   1926.

TABLE E

TOWN, RURAL AND INDIAN POPULATION IN ARIZONA

County	Town Population*[1] (Towns over 700) 1930	Rural Population[1] 1930	Indian Population[2] 1930
Apache	1,384	4,649	11,732
Cochise	29,428	11,462	108
Coconino	6,045	3,772	4,247
Gila	17,328	11,672	2,016
Graham	6,482	3,167	724
Greenlee	8,411	1,470	5
Maricopa	74,037	73,088	3,845
Mohave	2,257	2,654	661
Navajo	5,020	6,056	10,126
Pima	36,583	13,788	5,305
Pinal	13,193	5,463	3,425
Santa Cruz	6,716	2,927	41
Yavapai	20,350	7,687	433
Yuma	6,573	10,185	1,058

*   Excludes Indian population.
1. Arizona Yearbook, 1930, pp. 169-326.
2. 15th Census of the United States, "Population," Vol. III,
       Part 1, U. S. Department of Commerce, Bureau of the
       Census, 1930.

TABLE F

DELINQUENT TAXES IN ARIZONA, JUNE 30, 1934 [1]

Apache	$ 190,747
Cochise	989,755
Coconino	126,969
Gila	943,658
Graham	188,043
Greenlee	279,942
Maricopa	4,557,244
Mohave	255,975
Navajo	255,085
Pima	1,137,244
Pinal	607,585
Santa Cruz	243,285
Yavapai	522,107
Yuma	1,294,230
Total	$11,591,869

1. Twelfth Biennial Report of the State Tax Commission, 1934, p. 19.

TABLE G

AREA STATISTICS FOR ARIZONA COUNTIES [1]

County	Square Miles	Acres	Nat'l Gov't Land: Indian Res. Nat'l Forest Nat'l Domain	State Land
Apache	11,379	7,282,560	5,029,087	572,624
Cochise	6,170	3,948,800	1,113,998	1,190,989
Coconino	18,623	11,918,720	9,996,440	727,710
Gila	4,699	3,007,360	2,959,812	25,919
Graham	4,630	2,963,200	2,240,412	332,978
Greenlee	1,878	1,201,920	1,092,756	58,427
Maricopa	8,891	5,690,240	2,822,472	308,761
Mohave	13,390	8,569,600	3,453,495	468,844
Navajo	9,899	6,335,360	4,625,339	337,497
Pima	9,505	6,083,200	2,503,896	677,758
Pinal	5,380	3,443,200	1,808,830	570,948
Santa Cruz	1,229	786,560	430,440	64,441
Yavapai	8,150	5,216,000	3,161,298	739,421
Yuma	9,987	6,391,680	3,540,939	202,816
Totals	113,810	72,838,400	44,779,214	6,279,133

1. _Arizona Yearbook_, 1930, pp. 169-326.

TABLE H

COMPARATIVE ASSESSED VALUATIONS BY COUNTIES
OF ALL TAXABLE PROPERTY IN ARIZONA

-1934-[1]		-1933-[1]		-1932-[2]	
Maricopa	27.00%	Maricopa	25.97%	Maricopa	26.81%
Pima	14.16	Pima	13.42	Pima	14.07
Yavapai	12.69	Yavapai	13.33	Cochise	12.73
Cochise	11.53	Cochise	12.60	Yavapai	12.04
Pinal	6.93	Pinal	6.63	Pinal	6.88
Yuma	5.07	Gila	5.60	Gila	5.43
Gila	4.61	Yuma	4.74	Yuma	4.63
Coconino	4.16	Coconino	3.88	Greenlee	3.93
Mohave	3.28	Greenlee	3.40	Coconino	3.46
Greenlee	2.92	Mohave	3.14	Mohave	2.83
Navajo	2.28	Navajo	2.16	Navajo	2.08
Graham	2.00	Graham	1.88	Graham	1.85
Apache	1.71	Santa Cruz	1.63	Santa Cruz	1.77
Santa Cruz	1.66	Apache	1.62	Apache	1.49

-1931-[2]		-1930-[3]		-1929-[3]	
Maricopa	22.95%	Maricopa	21.51%	Maricopa	20.31%
Cochise	14.66	Cochise	15.13	Cochise	15.34
Pima	13.08	Pima	12.49	Yavapai	13.26
Yavapai	11.65	Yavapai	12.02	Pima	11.88
Gila	9.56	Gila	10.84	Gila	11.03
Pinal	8.66	Pinal	9.00	Pinal	8.93
Yuma	4.06	Greenlee	3.92	Greenlee	4.01
Greenlee	3.94	Yuma	3.82	Yuma	3.78
Coconino	2.91	Coconino	2.92	Coconino	2.90
Mohave	2.31	Mohave	2.21	Mohave	2.23
Santa Cruz	1.70	Santa Cruz	1.66	Santa Cruz	1.78
Navajo	1.69	Navajo	1.66	Graham	1.68
Graham	1.60	Graham	1.63	Navajo	1.64
Apache	1.23	Apache	1.19	Apache	1.23

-1928-[4]		-1927-[4]		-1926-[5]	
Maricopa	19.42%	Maricopa	18.43%	Maricopa	18.37%
Cochise	16.14	Cochise	16.02	Cochise	16.62
Yavapai	13.10	Yavapai	14.26	Yavapai	14.30
Pima	11.62	Gila	12.22	Gila	12.68
Gila	11.40	Pima	10.82	Pima	10.59
Pinal	8.67	Pinal	8.47	Pinal	8.30
Greenlee	4.03	Greenlee	4.09	Greenlee	3.54
Yuma	3.82	Yuma	3.83	Yuma	3.54
Coconino	3.03	Coconino	3.04	Coconino	3.08
Mohave	2.30	Mohave	2.33	Mohave	2.32
Santa Cruz	1.80	Santa Cruz	1.78	Santa Cruz	1.83
Navajo	1.68	Graham	1.73	Graham	1.83
Graham	1.67	Navajo	1.64	Navajo	1.66
Apache	1.32	Apache	1.34	Apache	1.34

1. 12th Biennial Report, Arizona Tax Commission, 1934.
2. 11th " " " " " " 1932.
3. 10th " " " " " " 1930.
4. 9th " " " " " " 1928.
5. 8th " " " " " " 1926.

TABLE I

TABLE SHOWING THE RELATION BETWEEN PER CAPITA WEALTH AND
THE TOTAL COUNTY TAX LEVY ON THE $100 VALUATION
IN THE 33 COUNTIES OF MISSOURI[1]

County	Assessed Valuation 1928	Population Census 1920	Ave. Per Capita Wealth	Total County Tax Levy 1929
Ozark	$ 3,431,077	11,125	$ 308.41	$ .95
Texas	10,110,586	20,548	492.05	1.00
Iron	5,784,424	9,458	611.51	1.05
Howell	14,293,519	21,102	677.35	.94
Phelps	10,341,929	14,941	692.18	1.00
Polk	14,448,489	20,351	709.96	.75
Miller	12,218,073	15,567	784.87	.71
Stoddard	23,372,758	29,755	785.50	.75
Newton	20,451,228	24,886	821.80	.75
Jasper	64,342,873	75,941	847.27	.65
Lawrence	20,669,582	24,211	853.72	.75
New Madrid	23,922,816	25,180	950.07	.99
Cape Girardeau	30,686,908	29,839	1,028.41	.57
Osage	14,261,635	13,559	1,051.95	.85
Morgan	12,642,163	12,015	1,052.20	.85
Ste. Genevieve	10,493,320	9,809	1,069.76	.78
Cole	27,086,980	24,680	1,097.52	.82
Marion	33,787,920	30,226	1,117.85	.60
Callaway	27,318,644	23,007	1,187.40	.45
Boone	36,665,708	29,672	1,236.00	.72
Montgomery	19,632,717	15,233	1,288.82	.44
Sullivan	23,726,346	17,781	1,334.37	.72
Adair	29,088,215	21,404	1,359.10	.50
Monroe	23,432,622	16,414	1,420.60	.62
Cooper	29,887,264	19,308	1,547.93	.48
Shelby	21,427,936	13,617	1,573.62	.75
Howard	22,234,825	13,997	1,588.54	.61
La Fayette	49,000,591	30,006	1,633.03	.55
Audrian	36,866,036	20,589	1,790.57	.51
Caldwell	25,044,672	13,849	1,808.41	.55
Harrison	35,868,209	19,719	1,818.96	.53
Holt	30,006,198	14,084	2,130.51	.52
Nodaway	64,417,854	27,744	2,321.87	.55

1. W. L. Bradshaw, "The Missouri County Court," University of
   Missouri Studies, Vol. VI, #2, April, 1931, p. 120.

TABLE J

BONDED INDEBTEDNESS OF ARIZONA COUNTIES AS OF JUNE 30, 1934[1]

County	Net Liability of Bonded Debt
Apache	$ 418,739
Coohise	1,045,985
Coconino	1,079,476
Gila	1,345,298
Graham	411,727
Greenlee	314,853
Maricopa	37,129,130
Mohave	450,838
Navajo	690,889
Pima	5,768,192
Pinal	1,574,523
Santa Cruz	1,066,166
Yavapai	1,881,430
Yuma	3,450,773

1. Twelfth Biennial Report of the State Tax Commission, 1934, p. 17.

TABLE K

CLASSIFICATION OF NATIONAL GOVERNMENT LAND IN ARIZONA COUNTIES[1]

County	Military Reservations	Nat'l Forests	Nat'l Monuments	Indian Reserves	Public Domain	Total (acres)
Apache		484,167	26,625	4,918,295	none	5,029,087
Cochise	64,640	543,358	none	none	506,000	1,113,998
Coconino		3,406,571	613,120	5,151,749	825,000	9,996,440
Gila		1,676,963	none	1,203,849	79,000	2,959,812
Graham		397,264	"	1,118,148	725,000	2,240,412
Greenlee		749,628	"	none	343,128	1,092,756
Maricopa	1,920	693,821	19,041	207,690	2,000,000	2,822,472
Mohave		28,099	40	435,356	2,990,000	3,453,495
Navajo		463,763	2,234	3,859,342	300,000	4,625,339
Pima	3,720	385,487	480	544,209	1,570,000	2,503,896
Pinal	3,720	224,421	480	544,209	1,036,000	1,808,830
Santa Cruz		425,550	10	none	4,880	430,440
Yavapai	1,960	1,988,278	11,060	476	1,160,000	3,161,298
Yuma	240	none	none	240,699	3,300,000	3,540,939

Total Acres of entire Arizona area   73,931,840
Total Acres Nat'l Government Land in Arizona 44,779,214

1. <u>Arizona Yearbook</u>, 1930, pp. 169-326.

TABLE L

TOTAL AMOUNTS RECEIVED BY ARIZONA COUNTIES FROM THE
NATIONAL FOREST SERVICE UNDER THE 25% FUND
(Fiscal Year 1929-1930)1

County	Amount Received
Apache	$ 3,561.14
Cochise	2,704.88
Coconino	40,117.13
Gila	6,236.17
Graham	1,706.51
Greenlee	00
Maricopa	2,485.79
Mohave	21.84
Navajo	13,164.45
Pima	1,930.41
Pinal	939.00
Santa Cruz	2,131.03
Yavapai	14,196.46
Yuma	00

1. _Arizona Yearbook_, 1930, pp. 169-326.

TABLE M

RELATIVE IMPORTANCE AND CLASSIFICATION OF
VARIOUS GROUPS OF ASSESSED PROPERTY
(000 omitted)

County	Productive Mines[1]	Urban[2]	Rail roads[3]	Grazing Lands[4]	Irrigated Lands[5]	Dry Farm Lands[6]
Apache		$ 265	$ 3,298	$ 56	$ 25	$ 15
Cochise	$12,000	7,445	11,645	582	101	129
Coconino		2,021	7,930	196	-	112
Gila		1,837	1,529	8	-	18
Graham		849	3,417	45	243	20
Greenlee		1,839	1,284	118	-	-
Maricopa		43,344	11,718	262	5,279	243
Mohave		1,156	6,392	76	11	-
Navajo		1,859	3,777	34	22	18
Pima		18,665	5,894	82	145	145
Pinal	3,000	1,306	7,243	82	126	115
Santa Cruz		2,830	1,169	191	65	-
Yavapai	712	5,078	10,295	299	325	243
Yuma		3,560	8,293	-	206	87

1. Table 37, 12th Biennial Rept., Ariz. Tax Com., p. 126.
2. Table 36,   "   "   "   "   "   "   p. 124.
3. Table 12,   "   "   "   "   "   "   pp. 71-72.
4. Table 31,   "   "   "   "   "   "   p. 118.
5. Table 29,   "   "   "   "   "   "   p. 114.
6. Table 30,   "   "   "   "   "   "   p. 116.

TABLE N

RELATIONSHIP OF GENERAL FUND TAXES
TO GENERAL COUNTY TAXES[1]

County	Total General County Taxes	Amount General Fund Taxes	Percentage of County Taxes
Apache	$ 171,037	$ 53,435	31.24%
Cochise	760,662	281,980	37.07
Coconino	220,321	115,588	52.46
Gila	467,460	203,213	43.47
Graham	246,008	64,305	26.14
Greenlee	247,160	70,571	28.55
Maricopa	2,465,677	657,835	26.68
Mohave	269,609	119,173	44.20
Navajo	232,281	74,989	32.28
Pima	1,003,591	272,237	27.13
Pinal	494,328	151,536	30.66
Santa Cruz	179,173	59,588	33.26
Yavapai	683,855	221,505	32.39
Yuma	470,164	176,438	37.53

1. Table 17, Twelfth Biennial Report of the State Tax
    Commission, 1934, p. 80.

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